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DEBTOR AND CREDITOR

MADE EASIE:

OR,

A short INSTRUCTION
for the attaining the Right Use

OF

ACCOUNTS.

AFTER THE

Best Method used by MERCHANTS.

FITTED

To the TRADES or Ways of Dealing in these
several CAPACITIES:

Viz. { The Youth or Young Scholar, } { The Retailing Shop-keeper, }
 { The Husband-man, or Farmer, } { The Handicrafts-man, }
 { The Country-Gentle-man, } { The Merchant. }

By STEPHEN MONTEAGE, Merchant.

The second Edition with Amendments.

To Which is added

A Maiden Scholars Advice trained up in this Learning: Which
the Author recommends to be Read and Practised in the first place.

London, Printed by John Richardson for Ben. Billingsley at the Printing
Press in Cornhill, 1682.



STEPHANUS MONTAGUE
Mercator Londini 1675. Etat. 53.

Feb. 14. 98.

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DEBTOR

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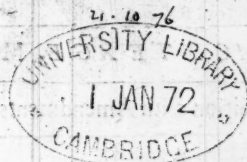
W. P. Bryant

18.4.72

ACCOUNTS

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T H E

P R E F A C E.

Several Persons have treated of this Art in our English Language, whose elaborate Writings, being extant, sufficiently commend their Authors: Therefore that I appear with this small Treatise, requires an Apology; but designing Brevity, and the best Expende of Time, (that I may not cross my own Intentions,) I shall in a few words give you this Account of my present undertaking.

1. The Writings already extant on this subject, are most of them calculated for men of deep Capacities, that have seen or intend large Trade and Commerce; and not fitted in my Opinion for Youths, young Scholars, men of Ordinary reach or employment, who have more need of such an A.B.C. or Primmer, to consult with, as I have endeavoured to decipher in this Abbreviate, than of those intricate Volumes.

2. Those Learned Authors have contrived a Method or Body of Accountantship by Wast-book, Journal, & Leidger, with several others depending thereon, as Cash-book, Petty-charge-book, Invoice-book, &c. all orderly and commendable in their way: But my intent in this, is, to reduce all these Books into two Books, viz. Wast-book and Leid-

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ger, esteeming it of very great importance to contract all Affairs relating to Accounts into as little compass, as will consist with the Omission of nothing Material, whereby both Confusion and unnecessary Expence of time may be avoyded.

3. The Accommodation of Merchants of lesser Trades, Retailers, Handicrafts-men, and the like, is herein principally intended: Yet the subject is not so limited, but that greater Atchievements may be built thereupon; not unworthy of Gentlemen, Noble-men and Princes, who in forreign Countries have not disdained to manage Transactions in this Method: (A Way which Persons of all Sorts and Conditions, in Court, City or Countrey, from the Supream Potentate to the meanest Cottager, may make use of, with delight and advantage, if it be but to digest their ordinary Receipts of Rents, & Payments for House-keeping and other Expences): Neither will the greatest Merchant, and best skill'd in Accounts, find herein any difference in Matter, but onely in Manner; my aim being not to vary from their Method, except only in reducing their many Books into these two as afore-said.

Now to commend the Way it self to him who is wholly Ignorant; consider, that it gives thee a View of the Increase and Decrease of thy Stock: And at all times, if thou keepest the Leidger duely entred, it sets before thee the true state of every Mans Account with thee, and thy Account with them. It will be here objected, That we need not have recourse to any other Way than our own common understanding will direct us to, whereby to come to the knowledge of every Mans Account, in regard that every Person who keeps Accounts, hath that in his Intention. To this I answer: I confess there are Account-books kept by most Traders, either in Whole-sale, or Retail, and they frame Accounts of Debtor and Creditor in them, such as they be: I have observed several of them thus; they have their Book of Goods bought, another
of

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of Goods sold, a third of *Mens Accounts upon Trust*, a fourth a *Cash-book*, besides others according to every mans particular Fancy; which Books have little dependance each one to th^e other, as a *Merchants Wast-book*, *Journal* and *Leidger* have; save that, perhaps their *Cash-book* is posted placed or divided to every one of these in its several branches, viz. Part of the Receipts of *Cash* to the *Book of Sales*; the residue of their Receipts perhaps (in that it concerns nothing of their *Shop-Trade*, but of *Rents*, or *Moneys borrowed*, or left in their hands;) all this they keep no account of, neither is it posted any where. Then for the payments of *Cash*, they are in part posted to the *Book of Goods bought*; the residue being Repayments of *Money lent* them, or *Money expended*, they take no notice of, so as to carry it or place it to any Account: And so when they have paid any man in full, they cross that Account; and when they are paid by any of their Chapmen, they cross this Account also. And this is their track, whereby the Beauty of their Books is turned to Deformity; and then what balance can they bring these Books to? None at all. Perhaps at the Years end they will cast up their *Shop*, together with their Books of *Buying and Selling*, putting the one against the other, and so make an Estimate of their Estate: Perhaps they have omitted one or more Debts on either side, or they have not duly estimated the unposted part of their Receipts or Payments; and so in their Minds or Apprehensions, they find a difference in their balance from their Expectation; for they find but so much Profit, and they made account of this and that, which makes them go over and over again with their Work, every time producing perhaps a different View; for the Ground-work being laid uncertain, the Superstructure must also needs prove confused: They reckon this gained on such a Commodity, and that profited by another, which is not so: And thus, by reason they keep not a particular Account of Profit and Loss, they distract and confound them-

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themselves, and vainly spend their precious Time and Thoughts, when they think to make a Balance.

But to the next Benefit: This Way of accounting which we Treat of, carries with it its own proof: And here lies the supreme Excellency and Usefulness of this mystery. For as in the foregoing Section I gave a hint of Shop-Keepers and unlearned Accountants Confusion and Uncertainty, so on the contrary, they that put in a due practice this Way (commonly called Italian Book-keeping) are or may be ever at a certainty, which the other are not, nor cannot attain to. For I may speak it without Hyperbole, that it is impossible for us, in this Way to erre so, as not with an ordinary Labour and Capacity to set all to rights again; upon this Maxim, That the Art carries its own Proof; in regard we have all our Concernments lie before us, the one to check the other. Whereas in the several Wayes vulgarly used, all is broken, undigested, and without Foundation.

Again, another Utility is this, That as the Method we speak of, is the best of all others, and consequently that which should be altogether in use; There is this in it, That thy Books being duly entred and kept, and thy Transactions or Commerce, be it greater or less, daily posted: Then after thy decease, thy Heirs and Successors will know how to prove and find out thy Estate with much Facility, Whereas take the generality of Accountants, First, they all differ in their Forms; The best of them are confused, the others so blotted and blurr'd, so cross'd and raced, that neither Head nor Tail can be discovered: And how many of these, distrassing or disregarding their own Books, leave them imperfect even in their own spurious wayes, and trust for the most part to their mortal Memories, or loose Papers. Yea many have I known, Persons of great Dealing, taken away by the hand of Death, that questionless (living) had good Estates; being dead, their Widow and Family are turn'd out of all, and
cut-

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outwitted by the crafty surviving Debtors or pretended Creditors. It is therefore a good Course they take in Holland, where if the Husband be the Merchant, the Wife is the Book keeper. It is incredible, what manifold mischiefs this Irregularity and Ignorance in Accounts hath brought into the World: I have known extream great errors proceed from this Ignorance; as that a man for keeping no formal Accounts, hath so mistaken the matter, as to sue his Neighbour for considerable summes, and at last the business refer'd to Accountants, he is found considerably indebted to the other: Whereupon it may well be concluded, that he who trusts to his Memory, or scattered Notes, or undistinct Accounts, reckons without his Host. I have likewise heard of some that in policy keep no Books of Accounts, that they may the better make large reckonings to their Correspondents: And here give me leave to tell you, that the Regular Accountant knows not the way of over-reaching, as the wilful ignorant doth; that is, he cannot so likely do it, in regard his Books are his Voucher, and readily manifest how he comes by his Estate, and remain to Posterity to be scanned, to his Praise or Dispraise.

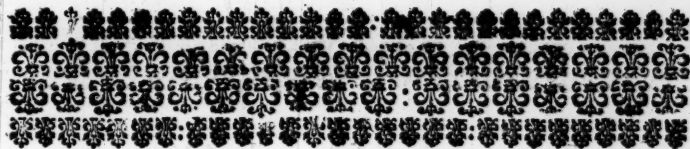
But why do I thus please my self, to entertain my wearied Guests in the Porch, words are but Wind, they are effects which the Trading Merchant looks for: The reason of the Art is best seen in the Operation of it. I might enlarge in Arguments taken from the Delightfulness there is in this Method, it bringeth both Ends together (as one may say) and shews a perfect reason of the Increase and Decrease of ones Estate: Also excellent use might accrue by this consideration, that he, who daily sees his Accounts fairly and duely kept, knows how to steer the Fly-boat of his Expences, to hoysse or lower his Sails of outgoing, according to Wisdom: Whereas the ungrounded young Merchant reckons at random, goes on and sees not the labyrinth he runs himself in-to, but at hap-hazard spends prodigally, according to his

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vain surmize on the one side, of Profit where little or none is ; on the other side, of small Expences where they are thick and threefold ; and how many are there of these every where (not to speak of such who run on greedily into destruction, by taking more care how to spend and get in debt, than others how to spare and get out of debt,) that by not seeing or not willing to see and set before them the state of their Affairs, go on in a secret decaying of themselves, to the utter undoing of their poor Families !

As to the work here before thee, I can assure thee, it is framed to the best of my weak skill, neither have I omitted ought in it which I conceive may make thee a proficient in this Art : I have also studied to be plain and easie in my Style, purposely omitting many words and terms used by Accountants, as is common with most Artists, in their several Professions to affect hidden terms ; though if I could write in a Scholastical style, I would not ; my aim being not to write to the Learned, but the unlearned : I affect our Mother Tongue, and wish that every Word or Name in this Book were perfectly English, and not borrowed from other Languages, such as the words Leidger, Cash, Debtor, Creditor, and would have coined English in their steads, but that I dare not arrogate being Author of new Terms of Art, rather being willing to explain in a Table by it self, such as are unusual.

To conclude, I recommend the whole to thy self, for thy careful inspection ; wishing thee as much delight in the attaining the understand thereof, as I have had delightful care in the compiling. Hereby shalt thou acquire much rest and satisfaction in thy Mind, as to what concerns meum & tuum (mine and thine) and verifie the saying, Distribuendo suum cuique, neminem timeas : Giving every one his due, thou needest not fear any body.



TO THE
READER.

READER,

IT is now Twelve or Fourteen Years since I wrote this following Instruction, intending it only for the use of my Children and Friends, and had no thought of making it publick. Nor should have done it now, (being sensible that there are lately Printed some Learned Pieces on this Subject,) were it not to satisfy the Importunity of divers, who affect my Method and Style, as more suitable to Youth and Persons of meaner Capacities. If I have herein express'd my Meaning, so as thou may'st attain to some competent Knowledge in the best way of Book-keeping, my Ambition will be fully satisfied.

Farewell.



A Description of several Characters used in this Book.

l. **A** Pound Sterling of 20 s.
s. *A Shilling.*

d. *A Penny.*

lb. *A French Pound or Livre, of 20 Sols.*

l. *A Sol of 12 Deniers.*

den. *A Denier.*

W. *A French Crown of 60 Sols.*

fl. *A Pound Flemish of 6 Florins or Guilders.*

R. *A Florin, gl. A Guilder.*

A Mil Reis, express'd by the Portugueses thus :
i. *℥ 000. which is 1000 Reis ; it being their custom, to*
place this Character ℥. between the Thousands and Hun-
dreds : As to express 12500 Reis, they do it thus, 12 ℥. 500
Reis.

c. *qr. lb. for Hundreds, Quarters, and Pounds.*

@. *Aroba, or Rove, which is in Spain 25 lb. in Por-*
tugal 32 lb. weight.

Monna.

Here

Here followeth an Explanation of Hard
words, used in these or other Mer-
chants Accompts.

Leidger.

THe word *Leidger* may come from the *Italian* *Led-
giero*, which signifieth easie, nimble, or swift,
denoting the use of the *Leidger* Book for the
easie and ready finding the State of all Accounts.

Cash.

The word *Cash* comes from the *Italian* word *Cassa*,
signifying a Chest, and so the Money it self vulgarly is
called *Cash*; though when it is asked, what have you in
Cash? It is meant, What Money have you in the Chest?
But when it is asked, What *Cash* have you; it is meant
Money figuratively, *Continens pro contento*.

Debitor.

Debitor in *Italian* signifieth a Debtor, or one that
oweth, or is in Debt.

Creditor.

Creditor.

Creditor in *Italian* signifieth one that crediteth or trusteth another with Money or Goods lent or deposited in the hands of a Borrower, or Debtor, or Friend to lay up.

Ballance.

The word *Ballance* signifieth even weight, by trying how much is in the left *Scale* or *Debtor* side of an Account, how much is in the right *Scale*, or *Creditor* side of an Account ; and see what wants to make the *Ballance* or Scales even to a tittle : That which on the *Debtor* side is wanting, is *Debtor* to *Ballance*, and that which on the *Creditor* side is wanting, *Ballance* is *Debtor* to it.

Posting.

This word signifieth to transerre or carry over from one Book to another, as when one entreth the parcels from a *Waste-book* or *Journal* into a *Leidger*.

Net.

Net, a *French* word signifying *Clean*, implying that it is the clean or clear weight, or other Content of a Commodity, distinct from the Chest, Wrapper or Cask, wherein it is contained.

Tare

Tare.

From *Tarra* an *Italian* word, by which is meant the Chest, Wrapper or Cask, that any Commodity is brought over or preserved in.

Trett.

This is a Duty of Four in every 104. claimed by Citizens of *London* upon garbled Goods, such as *Indigo*, *Pepper*, *Cloves*, *Nutmegs*, and many other Groceries and Druggs.

Cloff, or Clough.

Is another Duty of 2 lb weight claimed on every Draught of above 3 C. weight upon some sorts of Goods.

Insurance, or Assurance.

This is when for the Consideration of a Reward, one Merchant takes upon him the Adventure of another Merchants Ship, or Goods at Sea ; and if they come to be lost, pays the other as much as he undertook for.

Premium.

Is the Reward or Compensation which is given to the said Ensurer for his Adventure, as aforesaid.

Freight.

Freight.

Is sometimes taken for the Lading or Loading of a Ship, and sometimes for the Reward paid for Transportation of Goods.

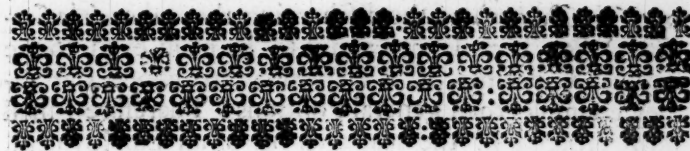
Provision.

The Reward which is allowed unto a Factor upon Buying and Selling, Receiving and Paying, &c. is called by some *Provision*, by others *Commission*.

Account Currant.

An *Account Currant* takes in the Heads of all former Transactions with my Correspondents, supposing the particulars were given before: The intent of an *Account Currant* is to bring all to a head, and demonstrate how the Case stands with the party I intend to account with: In a word, every mans Account duly entred in thy *Leidger*, is an *Account Currant*.

DEBTOR



DEBTOR AND CREDITOR MADE EASIE, &c.

IT is requisite for an Accountant, that he be first well skill'd in *Arithmetick*, at least as far as the *Rules of Three*, and of *Practice*, if he intends to attain to the Perfection of a Merchants Traffick : Indeed for other Dealers of lesser Trade, and easier Accounts, mentioned in this following Discourse, less skill therein will serve their turn.

This being premised, I come now to give you the Description of an Account. Every Account, whether it be drawn in the way of *Debitor* and *Creditor*, or not, it implyes a *Debitor*, that is, the Person owing : And a *Creditor*, that is, the Person or Thing due unto. Or thus, it is a borrowing from one to lend to another, or the taking away from one, to put or place to another : There is nothing done in the way of Commerce or dealing between Man and Man, but it is the charging of the
C one

Debtor and Creditor made Easie.

one (*the Debtor*) to the discharging the other (*the Creditor*.) But because my aim is to be plain even to the meanest Capacities, it is convenient to choose out rather Examples than general Positions: Therefore I shall now proceed in the management of an Employment, Business, or Trade, and reduce the same in an orderly way of Accounts.

To begin therefore, It is to be granted, that no Person is without his Stock, or Estate, or something to begin the world with: The Youth or young Scholar hath his Books, his youthful Implements or Utensils; Or in Money a Penny, or a Shilling in his Pocket: The Husbandman hath his Stock of Cattel, Sheep, Corn of all sorts: The Gentleman or Nobleman hath his real Estate, Lands and Houses, or Revenue, besides a Stock of Money, Cattel and Corn. The Shop-keeper hath his Wares to sell by Retail. The Handicrafts Man hath also his Commodities or Manufactures. The Merchant hath his Wares in the bulk, at home and abroad, in Land and beyond the Seas, also he hath his *cash* or Money-chest, and Debts due to him: And if he deal in Factorage, he hath Wares in his hands to sell for Account of his Friends and Correspondents, and many other things I might instance in, but these may suffice for our present undertaking.

And now instead of compiling to each of these mentioned Qualities a distinct Account or *Leidger* by it self, which would make this a large Volume, I shall for brevity sake take all the said Persons or Callings before-named, to be but one only single person, dealing in all the fore-mentioned ways: And so here followeth the *Inventory* of my Estate in Wares, Money, Lands, and Debts, according to an indifferent valuation; this being ever the beginning or ground-work of the *Leidger*.

The

Debtor and Creditor made Easier

The Inventory of my Estate, taken 10th. April, 1675.

As a Youth I have in Stock,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{2}{1}$ In Money, —————	—	5	—
$\frac{3}{1}$ In School-books, —————	1	—	—
$\frac{2}{1}$ Six pair of Pigeons, at 1 s. 6 d. per pair, —————	—	9	—
$\frac{2}{1}$ Nine Rabbets at 8 d. per peice. —	—	6	—

As a Husbandman I have in Stock,

$\frac{4}{1}$ A Lease of a Farm called Grange, in the County of <i>&c.</i> at 70 l. per ann. for which I paid 300 l. Fine, to take off 20 l. per Year. —	300	—	—
$\frac{2}{1}$ Twenty Cows, val. at 4 l. per peice. —	80	—	—
$\frac{4}{1}$ Six Horses at 8 l. per piece, —	48	—	—
$\frac{2}{1}$ Two hundred Sheep, at 12 s. per Sheep, —	120	—	—

As a Gentleman or Noblemen, I have

$\frac{4}{1}$ The Mannor of Lees-hall in the County of <i>&c.</i> lett at 275 l. per ann. which at 20 years purchase is worth, —	5500	—	—
$\frac{6}{1}$ A hundred Quarters of Wheat at 48 s. per Quarter, —	240	—	—
$\frac{5}{1}$ Fifty Quarters of Barly, at 30 s. per Quarter, —	75	—	—
$\frac{5}{1}$ Sixty Quarters of Oats at 28 s. per Quarter, —	54	—	—

To the next. 6419 | From

Debtor and Creditor made Easie.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	From the foregoing side,	6419	—	—
<i>As a Retailing Shop-keeper, I have,</i>				
$\frac{6}{1}$	Four hundred seventy eight Ells of Cambrick at 2 s. 8 d. ———	63	14	8
$\frac{3}{1}$	Three hundred twenty five yards of Linsey-woolsey at 20 d. ———	27	1	8
$\frac{7}{1}$	Five hundred thirty nine Gallons of Sack at 5 s. 4 d. ———	143	14	8
		1		
<i>As a Handicraft or mixt Tradesman, to in- stance an Upholster, I have, ———</i>				
$\frac{2}{1}$	A suit of Tapistry, 6 ps. ———	100	—	—
$\frac{2}{1}$	Six Turkey Carpets, ———	13	—	—
$\frac{2}{1}$	Five Feather-beds at 7 l. 2 s. ———	35	10	—
<i>As a Merchant, I have,</i>				
$\frac{8}{1}$	Twenty Chefts of Sugar, weigh Net, 110 C. 3 qr. 14 lb at 5 l. per C.	554	7	6
$\frac{8}{1}$	A hundred barrels Raisins, weigh- ing 160 C. at 39 s. per C. ———	312	—	—
$\frac{8}{1}$	Ten pieces double Sayes, at 3 l. 11 s. per peice ———	35	10	—
$\frac{2}{1}$	Due to me John Gover, ———	115	—	—
$\frac{2}{1}$	Due to me by Jacob Vandonck of Amsterdam 1120 Guilders, bank- money, val. at 21 d. per gl. ———	98	—	—
$\frac{10}{1}$	Due by John Dumoulin of Roven, 128 Livres, 10 Sols, at 18 d. per lb ———	9	12	9
$\frac{2}{1}$	$\frac{1}{8}$ part of the Ship Bonaventure, 300 Ton, ———	250	—	—
		Thus 8176	11	3

Debtor and Creditor made Easie.

Thus far of the *Credit* of my Stock or Estate, viz. what I have or is due to me : Now followeth the *Debit* of my Stock, viz. what I find my self indebted to several persons as followeth :

	<i>l.</i>	<i>s.</i>	<i>d.</i>	
To Philip Greenvil Esq; 2000 <i>l.</i> which he lent me on my Mortgage of the Manor of Lees-hall, at 6 per cent. <i>per an.</i> there being now due 6 <i>M.</i> Interest, —————	2060	—	—	$\frac{1}{10}$
To John Germin of Lisbon 24 Mil Reis at 7 <i>s.</i> 6 <i>d.</i> per Mil Re. —————	9	—	—	$\frac{1}{10}$
To Rowland Grigson of Malaga, upon account, —————	34	19	4	$\frac{1}{11}$
To John Lilly of London, —————	125	—	—	$\frac{1}{9}$
	2228	19	4	

Note that the Figures in the Margin above, as to instance in the last ($\frac{1}{9}$) referre to the Folio's in the *Leidger*, to shew in what leaves thereof the said parcel is entred: The figure 1. shews where the *Debtor* is entred, viz. *Stock*: The figure 9. shews where the *Creditor* is entred, viz. in *John Lillies Account*: And so with all the foregoing, and all that shall follow in this *Waste-book*.

Having thus given a due plat or *Inventory* of my Estate, I now proceed to pass the same in my *Leidger*: For which take notice of the former Proposition, That every parcel or Transaction is to be past in the *Leidger* with a double Entry, viz. *Debtor and Creditor*.

As now for the first parcel, which is 5 *s.* which the Youth hath in Money: For this the Accompt of Money or *Cash* is *Debtor*, and the Account of *Stock* is *Creditor*: Erect the Titles of these several Accounts in your *Leidger*, the left side of the *Debtor*, the right side for the *Creditor*, you will find *Cash* in fol. 2. *Stock* in fol. 1. Then

on

Debtor and Creditor made Easie.

on the *Debtor* side of *Cash*, having set the Date in the Margin, proceed to say, [*To Stock*, remaining in my hands | 1 | *l.* — 5 — Having this done, turn back to account of *Stock* in fol. 1. In which, as in the account of *Cash*, you write on the left hand, or *Debtor*; here you must write on the right hand or *Creditor*, where first having also inserted the Date in the Margin, then write [*By Cash* for so much resting | 2 | *l.* — 5 — : — By the way observe, that the Figure | 2 | immediately before the Column of Money, refers to the *folio* in the *Leidger* where the *Debtor* is entred. And the Figure | 1 | in the *Debtor*, refers to the *folio* where the *Creditor* is entred : These Marks of Reference thou wilt find of special use when thou comest to prick over, or take a Review of thy *Leidger*, as shall be shewn hereafter.

Then come we to the Account of School-books, for which erect an Account in the *Leidger*, which let be in fol. 3. where by the way observe, that discretion is to be used, what space in your *Leidger* to leave betwixt Account and Account : Some Accounts require a whole leaf or *folio*, as the Account of *Stock*, and that of *Cash*, may take up several leaves ; but as for School-books, and such like Accounts, in which there will be but little dealing, such as these may be crowded 3 or 4 in a *folio*, as you may see by casting your eye upon the *Leidger*. But now for the posting of this Account, you are to proceed in the same manner as in the former Entry : And in that Account of School-books, on the *Debtor* side or left hand page, first insert the Date, 10 April, 1675. Then say, *To Stock*, my Books being valued at | 1 | *l.* 1 : — : — Then turn back to Account of *Stock* in fol. 1. and on the right hand or *Creditor* side, say, *By School-books* [3] *l.* 1 : — : — And so you have done with this parcel concerning School-books.

Then come we to the Account of Pidgeons, which I place

Debtor and Creditor made Easie.

place in the same *folio* with that of School-books, and enter it in the same manner on the *Debtor* side, and say, To stock for *Pidgeons*, | ^{pair}₆ | ^{fol.}₁ | L — : 9 : — : Here also is a little observation to be made ; That in any Account of Commodities, which I have by Number or Tale, I keep a Column on purpose to insert the Number as well on the *Debtor* as on the *Creditor* side, that so I may see what becomes of the said Commodity, as you see done in the *Leidger* to this Account of *Pidgeons*, and others of the like nature : This for the *Debtor* side, viz. the Account of *Pidgeons* : The *Creditor* is *Stock*, in which as you did before, say, [By *Pidgeons* 6 pair, | 3 | L — : 9 : — . And as we have done with these, so are we to do with the Accounts of *Rabbets*, and *Grange Farm*, and all the rest of those Accounts of Wares and Debts belonging to me ; still observing, that as you charge their several Accounts on the left hand page or *Debtor* side, so also that you give credit to the Account of *Stock* for them one by one : And thus far with the *Credit* of the *Stock*, or that which I have, or is due to me.

Now for the *Debtor* part of *Stock*, or that which I owe : These parcels are to be entred quite contrary to the other ; for here *Stock* must be *Debtor*, and each respective parcel *Creditor*, as you may by viewing the *Leidger* find, That for the parcel of 2060 L. by me due to *Philip Greenvil* which is marked $\frac{1}{10}$ in the Margin, make *Stock* in fol. 1. *Debtor*, and *Greenvil* in fol. 10. *Creditor*, and so with the rest. But remember, that when you come to *John Germin* or others, that owe you *Outlandish Money*, you must keep a Column by it self, to insert that foreign Account, for that must be ballanced as well as the *English Account*. And thus far shall suffice for settling your *Stock Debtor and Creditor*, by which you.

Debtor and Creditor made Easie.

you have opened Accounts in the *Leidger* with most Persons and Things you have to do with.

Now come we to put forth our selves in Action, To buy and sell, Receive and pay, carry on a Trade with this premised Stock; in which my method shall be to carry on the dealing of the several Persons or qualities before-mentioned, one by one, in their several wayes; And yet so as you are to take the whole work together collectively, as the Trade or Dealing of one single Person; for else, if to each of these Trades or Employments I had framed a several *Leidger*, this work had been too Voluminous.

Youths Account.

Therefore, to begin with the first, the Youth or Young Scholar; let us see what Commodity he deals with, for having 5 s. in his Pocket, it must see the Air, and therefore to disburthen him of it,

12 April, 1675.

He lays out 2 s. 6 d. on a parcel of Counters, which he buyes at 6 for one Penny, in all 180 Counters.

To enter this parcel upon the ground or Maxim of a Debtor or Creditor, the Reader by this time is so far a Proficient to know, that the Property of *Cash* which stands Debtor, is altered into something else, which other thing must now be Debtor, and *Cash* the Creditor; Therefore in the next Vacancy or blank Paper in the *Leidger*, suppose fol. 11. I erect an Account of *Counters*, and setting the Date in the Margin as before taught, then say, [To Cash bought at 6 for 1 d. 180 Counters,] ^{fol.} 1/2 | L - 2:6: Thus have I done with the Debtor, wherein you may observe first the date, (12 Apr. 1675.) then the mention of the Counter-part (to *Cash*;) then the illustration of the thing done, or matter of Fact, as short as you may, to be contained in one line, though where the matter requires, you

Debtor and Creditor made Easie.

you may use two lines or more ; Then next observe the Column of Quantity, | ^{Count.} 180 | : Then the column of the reference to the Folio of the Counter-part, | ^{fol.} 2 | Then lastly the value or Column of Money, *l.* — 2 : 6. And thus your line is as full of solid Matter, as I may say, as an Egg is full of Meat : This for the *Debtor*, Now for the *Creditor* ; having made *Counters Debtor to Cash*, it followeth that our *Creditor* or Counterpart must be *Cash, Creditor By Counters*, therefore turn back to *fol.* 2. and on the *Creditor* side thereof say, *By Counters* for 180. bought at 6 for 1 *d.* | 11 | *l.* — 2 : 6. And so we have done with this parcel.

13 April, 1675.

Bought a peck of Tares to feed my Pidgeons, cost 1 s.

Here according to the foregoing Rules we should erect an Account for *Tares*, and make them *Debtor*, and *Cash Creditor*. But take this for a general Rule, that no Account is to be kept of any commodity except what is intended for Sale, Profit or Increase, which this Account of *Tares* is not : You will ask, what will then be done with this Account ? *Cash* of necessity must have *Credit* for the 1 *s.* in regard, so much is issued out of the Chest. I answer, look what use they are prepared for *viz.* for the *Pidgeons*, and that Account is proper to be charged with the 1 *s.* Every Commodity ought to bear its own charge ; Account of *Pidgeons* is that whereof I expect profit, not *Tares*, and therefore they may well bear the charge of their own Meat ; so I conclude this also, saying,

Pidgeons Debtor to Cash, and Cash Creditor by Pidgeons, paid for Tares, ————— 1 — 1 : —

14 April, 1675.

Sold 4 pair of young Pidgeons at 12 d. per pair, for which I have received, ————— 1 — 4 : —

D

Here

Debtor and Creditor made Easy.

Here you see in this as in all Bargains, and alteration or change in two Accounts; Money is received, for which *Cash* is *Debtor*, *Pidgeons* are sold, and that Account must be *Creditor*.

16 April, 1675.

This day I was with several of my fellows at Span-Counter, and I find that I carryed home my own and 60 more.

Here I find that my Counters encreasing, they ought to be charged, or made *Debtor*: But now what is proper here to be made *Creditor*? Shall I erect an Account of those fellows of mine from whom I gained them? thereby I should make such to be *Creditors* whom I never intend to pay, for I won them. In answer to this, the Practitioner is to be informed, that there is an Account to be kept of Losses and Gains, called the Account of Loss and Gain, or *Profit and Loss*. And therefore let us turn to a blank *folio* in our *Leidger*, and prepare the said Account: A whole *folio* is as little as you can take for it, for you will find it very full and *copious* in the Course of your Trade, because in all or most Transactions there is losing or getting: The *Debtor* side of this Account contains the Losses, the *Creditor* the Gains.

This Account opened in *folio* 12. I turn to Account of *Counters*, and make that *Debtor* to *Loss and Gain*, gained

<small>Counters</small>	<small>fol.</small>
60	12

 | 1.— : — : 10. (valuing them at 6 for 1 d. as formerly :) Then turn to Account of *Loss and Gain*, and on the *Creditor* side thereof say, (By *Counters* for 60) gained

<small>fol.</small>	<small>12</small>
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 | 1.— : — : 10.

Sold my 6 pair of old Pidgeons one with another, at 15 d. a pair, 1.— : 7 : 6.

This parcel is to be entred in the *Leidger* in every respect as the parcel of young *Pidgeons* was *viz.* Turn over.

Debtor and Creditor made Easie.

over to *Cash*, and make the same Debtor to *Pidgeons* for sale of 6 pair, | 3 | l.—7 : 6. And then turn to Account of *Pidgeons*, and on the *Creditor* side say, By *Cash* received for | ^{pair} 6 | ^{fol.} 2 | l.—7 : 6. And once for all, still you are to find out a *Debtor* and a *Creditor*, as hath been often shewed already, which I hope by this time is so well understood, that henceforth I shall insist no more, except to tell you which is *Debtor* and which *Creditor*, with the Reasons thereof, and leave the Entry it self, or wording of it, unto the ingenious Practitioner, who may help himself with the Marginal References, which in the last recited parcel are $\frac{2}{3}$ That is, *folio* 2. *Debtor*, and *fol.* 3. *Creditor*.

I would also advise the Reader or Beginner, that as he goes on in the perusal of these Instructions, he would still from first to last of Entries in the *Leidger*, prick the summs both Debtor and Creditor, by which he will find an incredible advantage : Yea, if instead of pricking over, he write over this *Leidger* by degrees, as he reads the Transactions herein contained, he would not fail of a good Income and increase of knowledge in these matters. And as to the pricking the *Leidger*, as it is a thing must be done, ere you will find your *Leidger* right, if it be of any bulk or *Magnitude*, so the sooner you begin it, the easier will it be to you. Now to prick a *Leidger* is this, *viz.* To begin at the first *folio*, where *Stock* is Debtor to *Phil: Greenvil*, and there at the foot of the Character *l* make a prick thus *l.* or at the end of the sum thus, *l* 2060: —: —. And then turn to the Counterpart thereof *folio* 10. and make the like mark there ; and so do with every parcel in order from first to last, and if in pricking over your *Leidger*, you find to every Debtor a *Creditor* proportionable, and not a summe

Debtor and Creditor made Easse.

in the *Leidger* unprickt, you may conclude that your work in the end will *ballance* right: The benefits which do accrue hereby are manifold. For whereas the young Accountant is apt to mistake in his Entries, (the best is not herein free) this after-view being orderly managed, will infallibly rectifie all oversights, which are chiefly of these kinds: 1. Thou mayst find that in thy hasty writing, thy *Debtor* and *Creditor*, in some one or more parcels, may differ in their value: 2. Thou mayst have entred a *Debtor* and omitted the *Creditor* or Counterpart; or on the contrary thou mayst have entred a *Creditor* and not the *Debtor*. 3. Thou mayst have entred the *Debtor* right, and instead of entring the Counterpart thereof on the Creditor side, through mistake thou mayest have entred it *Debtor* again, on the Account where it should have been *Creditor*, and so here are two *Debtors* and no Creditor: And likewise on the *Creditor* side thou mayest have made two *Creditors*, and no *Debtor*: Many are the Incidents of this Nature, which by pricking thou wilt rectifie; For as it is usually said, that many times the stander by (or he that overlooketh) seeth more than the Gamester; so thou wilt by this Review, mend those Errours which thy less ferious or rather over-diligent entring did commit: So that this pricking you will find to be absolutely necessary ere you come to the *Ballance*, which is the close of your *Leidger*, of which shall be spoken in its due time: But the reason I do here so early advise to pricking the *Leidger*, is, that the Learner may go along with us in our work, and the easier trace us in our *Leidger* Entries; Which I am sure when he hath made use of, beginning with the first, and so going on with every entry, he will find the usefulness of it, better than

Debtor and Creditor made Easie,

than can be here expreſ'd, for I muſt avoid prolixity.

Our laſt Entry was the Sale of 6 pair of old *Pidgeons*, ſo that I have none remaining, and that Account ſeems to be finiſht: But we have now opportunity to take notice of a new Obſervation, which is this; As ſoon as any Account in the *Leidger* is ended, I mean when any Commodity is fold or diſpoſed of, that ſame Account is to be *ballanced*; that is, it muſt contain as much in value on the *Debtor* as on the *Creditors ſide*, and on the *Creditor* as on the *Debtor ſide*; Therefore having now fold all my *Pidgeons*, I caſt mine eye to ſee how that Account ſtands in my *Leidger*; and I find that it ſtands charged on the *Debtor ſide* by 10 s. and ſtands diſcharged on the *Creditor ſide* 11 s. 6 d. Therefore there wants 1 s. 6 d. on the *Debtor ſide*, the which to cloſe up, is to be conſidered what the reaſon is of this difference, which appears to be for that the Commodity yields more than it coſts, which over-plus ought therefore to be carried to the Account of *Loſs and Gain*.

Pidgeons, are *Debtor to Loſs and Gain*, l. — 1 : 6. And having done this, ſumme up both ſides, and make them even.

17 April, 1675.

Bought for my own ſpending a parcel of Pippins and Pearmaines to the value of 6 d. at 4 for a Penny, being No. 24 Apples.

To enter this parcel, thou art to conſult with the reaſons giving concerning the peck of Tares bought for the *Pidgeons*, and as thou wert to keep no Account of Tares, being for the *Pidgeons ſpending*, ſo neither art thou to keep Account of theſe Apples, in regard they are not bought to ſell again, and make profit of,
but

Debtor and Creditor made Easie.

but for thy own spending; therefore erect a new Account of *Expences*, and make that *Debtor* and *Cash Creditor* for the same, ———— *l.* : — *6*

Sold my parcel of Rabbits, in number 8. at 8d. per piece, one Rabbit being dead, these amounting to 5 s. 4 d.

Cash Debtor to account of Rabbits, ———— l. — 5 : 4.
Then to ballance this Account of *Rabbits* which now stands charged with *6 s.* and discharged but with *5 s. 4 d.* which is less than they cost by *8 d.* and is an apparent loss, say,

Loss and Gain is Debtor to Rabbits for one Rabbit dead, ———— l. — : — 8

This being entred, the *Debtor* and *Creditor* will be alike, and so make both sides even, as thou did'st the Account of *Pidgeons*.

18 April 1675.

Bought of one of my School-fellows a Latine Book of Æsops Fables, and a Tullies Epistles, together with a Greek Grammar, for which I paid him ———— l. — 1 : 6.
in Money, and 120 Counters at 6 a penny ———— l. — 1 : 8.

————— *l. — 3 : 2.*

The Account which is here *Debtor*, is but one, viz. *School-books*, but the Accounts to be made *Creditor* are two, viz. *Cash* and *Counters*; Thus:

School-books Debtor to Cash, ———— l. — 1 : 6.

School-books Debtor to Counters, ———— l. — 1 : 8.

19 April 1675.

My Uncle gives me 18 d. to spend, and dispose of as I please.

Cash Debtor to Loss and Gain, ———— l. — 1 : 6.

If

Debtor and Creditor made Ease.

If this Gift were of a considerable value, as a great Legacy or Marriage Dowry, then it were proper to make *Cash Debtor*, and *Stock Creditor*, though at the close of the Years Account, all will be one and the same.

Thus far with the Youths Account, or Young Scholars Traffique, the which being well minded by eminent Tradesmen, will carry them very far into the knowledge of this Art: For though they treat of mean Affairs, yet the Method is the same in matters of the greatest Trading; and you have but few Bargains betwixt Man and Man, but what for Kind and Nature are comprised in the aforesaid Rules or Documents. And so we will proceed to the *Husbandmans Trade* or Occupation.

20 April, 1675.

Paid to my Neighbour Hicks for 60 Load of Manure *Husbandmans*
Dung, at 6 d. per load, 30 s. This being for the Be- *Account.*
nefit of the Farm, say,

Grange Farm Debtor to Cash, for, &c. — l. 10: —

21 April, 1675.

Bought at Market these several Grains following, be-
ing for seed, viz.

3 quarters of Wheat, at 3 l. per qr. — l. 9: —

4 quarters of Barley, at 40 s. per qr. — 8: —

1 quarter of Rye — 1: 16 —

2 quarters of Oats, — 2: —

1 quarter of Pease, — 1: 15 —

3 quarter of Beans, — 1: 12 —

l. 24. 3. —

If these Grains were bought with an intent to Re-
tail, or sell them off again, it were proper to keep so
many

Debtor and Creditor made Easie.

many Accounts as they be sorts, but being to be sow-
ed, place them in one Entry, as the former :

Grange Farm Debtor to Cash for &c. — l 24 : 3.—

23 April, 1675.

*Sold 100 Ewes with their Lambs, at 17 s. per
piece ————— 185 — : —*

Cash is Debtor to Account of Sheep, — 85 — : —

Sold 3 Calves at 26 s. 8 d. peice. — 4 — : —

Cash Debtor to Calves, — 4 — : —

Although you have yet no Account of *Calves* set
out, yet begin one now, for there will be Opportu-
nity to charge the said Account.

Sold 280 lb of Butter at 6 d. ————— l 7 — : —

900 lb of Cheefe at 4 d. ————— 15 — : —

l 22 — : —

Cash Debtor to the Farm, ————— 22 — : —

The Account of *Cowes* might have had *Credit* for
this, but then they ought to have been charged with
their Fodder and Pasture; to avoid which trouble, I
carry the *Credit* thereof to the Farm.

24 April, 1675.

*Paid my Dairy Maid Bess Hobbs her Years wages,
due at Lady-day last past, ————— l 2 : 10 —*

Grange Farm is Debtor to Cash, ————— 2 : 10 —

25 April, 1675.

*Paid several Work-men for mowing, making and stack-
ing of Hay, ————— l 1 : 11 : 6.*

Here in regard my Hay is to sell, whereby to raise
my Rent, &c. It is therefore convenient to keep an
Account thereof by it self, and therefore,

Hay is Debtor to Cash, ————— l 1 : 11 : 6.

If I will be very exact in the charging or valuing
any

Debtor and Creditor made Easie.

any Commodity lying on my hands ; as for instance, the *Hay* before-mentioned, which stands me in (besides the $l\ 1 : 11 : 6$. paid for mowing, &c.) a considerable value in Victuals to my Labourers, say to the value of $l\ 1 : 18 : 6$. In such a Case enter thus :

Hay Debtor to Expences, ———— $l\ 1 : 18 : 6$ 25
13

Still observing to give *Credit* to that Account which is expended or issued forth, as well as charging that Account which hath received Alteration or bettering in Quality or Quantity.

I do estimate my Hay inned this Year, to be 100 load, which I value at 35 s. per load, ———— $l\ 175 : — : —$

Hay is Debtor to Grange Farm, ———— $175 : — : —$ 15
4

Memorandum, That it is at thy liberty whether to charge the Account of Hay with an Estimate in this place, or stay till thou hast sold or disposed of it, and so by the *Creditor* side of this Account of Hay, know the quantity thereof, whereby to make a true valuation of it.

26 April, 1675.

Lent to my Neighbour Thomas Roe to repay at demand, ———— $l\ 10 : — : —$

Thomas Roe Debtor to Cash, ———— $10 : — : —$ 14
2

At casting up my Cash, I find to have disbursed for House-keeping, as by my petty Charge-book, — $23 : 11 : 6$

Also I find wanting to make even my Money, which I can give no account of, but that it is missing, — $: 6 : 8$

Account of Expences Debtor to Cash, ———— $23 : 11 : 6$

Loss and Gain Debtor to, Cash, ———— $— : 6 : 8$ 13
13
10

27 April, 1675.

Received of Thomas Roe the Money formerly lent, —

Cash Debtor to Tho. Roe, ———— $l\ 10 : — : —$ 12
14

28 April, 1675.

Paid the Collectors for the Royal Aid, for Six Months

E

for

Debtor and Creditor made Ease.

for my Stock on Grange Farm, 30 s. And for my Landlord John Broughton Esq; 25 s.

Grange Farm Debtor to Cash, ———— l 1 : 10 : —

John Broughton Esq; Debtor to Cash, — 1 : 5 : —

1 May, 1675.

My Rent for 6 Months past, is this day due unto my Landlord, I must therefore give him Credit for the same.

Grange Farm Debtor to John Broughton Esq; ———— l 25 : — : —

2 May, 1675.

Paid my Landlord, l 23 : 15 : — which together with 25 s, paid for his share of Taxes, amounts to l 25. so he is paid in full; Therefore say,

John Broughton Esq; Debtor to Cash, — l 23 : 15 : —

This entry evens the Account of the said Broughton, as thou mayest well observe, if thou continuest pricking or copying the Leidger as was advised.

3 May, 1675.

I find my self to have been stocked with 16 Calves, proceeding from my Milch-Kine, which I value at 17 s. 6 d. per piece, one with the other.

Here it is apparent, that Account of Calves is Debtor, but not so visible which of the two are the properest Creditor, Cowes or the Farm: It is true, give either of these Credit, the Leidger will be right in the end; but we would take that which is properest: If we take the Account of Cowes, and give that Credit, it will necessitate another Entry, by making the Account of Cowes Debtor to Loss and Gain, or unto the Farm, for the profit of the said Calves: Whereas, if we pass it immediately to the Farm, we save the labour of a double Entry; and brevity is still to be chosen and preferred in keeping of Accounts; for there

Debtor and Creditor made Easy.

there is nothing renders them more dark, than needless prolixity ;

Therefore *Calves* are *Debtor* to *Grange Farm*,

l 14 : — : —

Thus far with the Farmers Countrey-Trade, wherein if I have omitted many of their ways and Dealings, Bargains or Barthers, or have treated matters impertinently, their pardon is craved by one who confesseth himself ignorant and untaught in their Mysteries. I cut off the shorter in this, because I would proceed to the *Country Gentlemans Affairs*, which differs not much from the former in Method, only the one payes Rent, the other pays none.

4 May, 1675.

Received of John Jones for 20 quarters of Wheat sold to him at 52 s. per quarter, ————— l 52 : — : — Country Gentlemans Account.

Here *Cash* is *Debtor* ; but what is *Creditor*, *John Jones*, or *Wheat* ? I answer, if *John Jones* had bought the Wheat upon Trust, then he had been the proper Debtor, and *Cash* had not here been medled with : But now he paying his Money down. there needs no *Leidger* parcel to be made of him : but

Cash Debtor to *Wheat*, ————— l 52 : — : —

5 May, 1675.

Bought in Rumford Market 4 Cows, each with a Calf, at 6 l. 1 s. ————— l 24 : 4 : —

Here it is fit to keep an Account of *Cows*, and another for *Calves* ; I will therefore value the *Calves* at 10 s. a piece.

Cows at 5 l. 11 s. per peice, Debtor to *Cash* l 22 : 4 : -

Calves at 10 s. per piece, Debtor to *Cash*, — 2 : - : -

E 2

7 May

Debtor and Creditor made Ease.

7 May, 1675.

Sold to Tho. Green, to pay one half in hand, the other half 3 Months hence,

10 quarters of Wheat at 54 s. ———— l 27 — : —

10 qrs. of Barley at 36 s. ———— l 18 — : —

10 qrs. of Oats at 22 s. 6 d. ———— l 11 : 5 : —

Here in the first place you are to erect an Account of *Tho. Green*, whom you are to charge with the several Grains mentioned, *viz.*

Thomas Green is Debtor,

To Wheat for 10 qr. at 54 s. ———— l 27 — : —

To Barly for 10 qr. at 36 s. ———— l 18 — : —

To Oats for 10 qr. at 22 s. 6 d. ———— l 11 : 5 : —

—————
l 56 : 5 : —

And when he pays his first half, as suppose the next day, then say,

8 May, 1675.

Cash Dr. to *Tho. Green*, ———— l 28 : 2 : 6

9 May, 1675.

Paid Goodman Bird for Hedging, Ditching, and Stubbing work, as per Bill, ———— l 9 : 18 : —

Here we are to consider what Account is fittest to bear this payment, and all others of such nature; in the Farmers Account we made *Grange Farm* to bear suchlike charges; and it is not less proper here to make *Mannor of Lees* Debtor; But rather erect in your *Leidger* an Account of *Husbandry*, and say,

Husbandry Debtor to Cash, ———— l 9 : 18 : —

Bought of Widow Spilman these Utensils following, for which I pay her in Barly at 40 s. the quarter;

Ac

Debtor and Creditor made Easie.

An old Cart and a Tumbrel, with Harnes and other Appurtenances, all valued at _____ *l* 3 : 10 : —

A Wheel-Plough, _____ *2 : — : —*

A pair of Harrows, _____ *— : 10 : —*

_____ *l* 6 : — : —

Here you need not keep an Account with Widow *spilman*, in regard she hath present pay ; neither hath Cash to do in this matter, but,

Husbandry is Debtor to *Barly* 3 quarters delivered for the Utensils abovefaid, _____ *l* 6 : — : —

10 May, 1675.

Bought of Thomas Roe, 10 load of Hay, for stover for my Cattel at 36 s. per load; in exchange for Wheat at 56 s. per quarter. So I deliver him 6 qr. 3 bushels of Wheat, at 56 s. _____ *l* 17 : 17 : —

And in Money the Residue, _____ *— : 3 : —*

_____ *l* 18 : — : —

Less than three Entries will not state this Case aright, by reason of the odd 3 s. paid in Money, else the like Entry as the former would serve to return, by saying *Husbandry* is Debtor to *Wheat* 18 l. But you are to proceed thus ;

Husbandry Dr. to *Tho. Roe* for Hay, — *l* 18 : — : —

Tho. Roe Dr. to *Wheat*, for 6 qr. 3 bls. 17 : 17 : —

Tho. Roe Dr. to *Cash* paid him, _____ *— : 3 : —*

And so this Question is answered.

Some unlearned Accountants in such a case as this, will pretend to a shorter way, by omitting *Thomas Roes* Account, and make *Cash* serve in his stead, thus,

Husbandry Dr. to *Cash* for the Hay, — *l* 18 : — : —

Cash Dr. to *Wheat* delivered to *Th. Roe*, — 17 : 17 : —

This

Debtor and Creditor made Easie.

This (say they) leaves our *Cash* in a good Posture, and each other Account hath its due; But I will ask such, are there not by this means two Falsities broached; First, in charging *Cash* with 18 *l.* it never received, and then in discharging it of 17 *l.* 17 *s.* it never paid. Take this therefore for a perpetual Remembrance, that the beauty of your Accounts consists materially in expressing the truth of every Transaction; Let your Accounts be kept so, as if there be occasion to produce them before a Court of Judicature, you may be able to swear to the Truth of them; Therefore be sure never to meddle with *Cash*, except Money be really paid or received. Except in the Case following, if you have a Bill of *Exchange*, payable to your Self or your Order at a certain day, you have two ways to receive satisfaction for the same: Either by Assigning it to another; this the Merchant calls an Indorsement and is done usually before the Bill be due, whether you are at home or abroad in Foreign parts. The second way is if you keep the Bill in your own hands till it be due, and then you either receive the Money your Self, or give it to your *Goldsmith*, or any other to receive, first subscribing your Name, and leaving space for any one to write the Acquittance when the Money is paid. In the first of these Cases, it is most proper that you charge the parties account with the Bill to whom the indorsement is made. In the second it is proper enough for you to charge your *Cash* with it, thereby to agree with your acquittance given: but then in your *Cash* book it will be very proper to signify who you gave the Bill to.

11 May, 1675.

This day I cast up my Household Expences, and find to have spent as followeth:

In Money as per my Stewards Account,	—18 : 6 : 8
Two fat Sheep worth,	—1 : 14 : —
One Calf,	—1 : — : —
6 Bushels of Wheat at 6 <i>s.</i>	—1 : 16 : —
8 Bushels of Barley at 4 <i>s.</i> 6 <i>d.</i>	—1 : 16 : —
<i>Tho. Saunders</i> the Mercers Bill,	—2 : 11 : 2

117 : 3 : 10

You are to charge Expences with each of these particulars respectively, *viz* Ex-

Debtor and Creditor made Easie.

Expences Debtor to Cash,	18:6:8	12
To Calves,	1:—:—	13
To Sheep,	1:14:—	14
To Wheat,	1:16:—	15
To Tho. Sanders,	2:11:2	16
To Barley,	1:16:—	17

12 May, 1675. 17:3:10

Paid Taxes from Christmas last to Midsummer now coming, being 6 Months, laid upon my Mannor of Lees, 16:10:—

This being laid on the Mannor, it is more fit That Account should bear it than the Account of Husbandry.

Mannor of Lees Debtor to Cash, 16:10:—

14 May, 1675.

Bought 5 Sows and one Boar, cost 16:—:—

Swine Debtor to Cash, 16:—:—

Bought a parcel of Household-stuffe at London, cost according to a Schedule, 168:15:1

Household-stuffe Debtor to Cash, 68:15:1

There is no reason to pass Household-stuffe to Account of Expences, or Loss and Gain, in regard it is as so much of my Estate in real being. Indeed as for Glasses, Earthen Ware, and other trivial things, let them be put among house Expences.

15 May, 1675.

Paid several charges relating to my Account of Husbandry, viz.

To Tho. Friih, Knacker, 1:19:9

To John Green Farrier, 1:11:2

To Edm. Woolly Carpenter, 2:15:—

To my 3 Men, half years wages, 7:10:—

Hus- 112:15:11

Debtor and Creditor made Easie.

12
2

Husbandry Debtor to Cash, — 112:15:11

Sent from London to the Mannor of Lees, for Expences thereof,

A Hamper of Bottles of Wine, and Rundlet, cost as per the Vintners bill, — 16:15:—

Confectionary Ware and Sugar, — 13:11:—

Spicery and Fruit, — 11:8:—

Paid for Portage and Carriage, — 1—:3:—

111:17:—

13
2

Expences Debtor to Cash, — 111:17:—

Sent likewise a parcel of Apparel cost as per the Taylors bills, — 19:15:6

This also to Account of Expences, unless you think it best to keep a distinct Account of Apparel, which I do most incline to.

13
2

Apparel Debtor to Cash, — 19:15:6

16 May, 1675.

sheared my Sheep, and found to have gathered 24 Tod of Wool, of 28 lb. to the Tod, which at 17 s. 6 d. per Tod, is — 121:—:—

17
5

Fleece-wool Debtor to Sheep, — 121:—:—

17 May, 1675.

Having made my Hay, I estimate to have Inned 250 load, 200 load whereof I intend to sell, and the other 50 load to spend in Stover, therefore,

13
4

Hay Debtor to the Mannor of Lees for 200 load, at 35 s. — 1350:—:—

14
4

Husbandry Debtor to the said, for 50 load at 35 s. — 187:10:—

Note; It were every whit as proper here to make Hay Debtor to the Mannor of Lees for the whole 250 load; And Husbandry Debtor to Hay for 50 load; Either

Debtor and Creditor made Easie.

Either of these wayesturn to one and the same in the Conclusion,

19 May, 1675.

Paid unto Philip Greenvil Esq; 60 l. for interest of 2000 l. for 6 months by him lent to me upon Mortgage.

Phil. Greenvil Esq; Debtor to Cash, — 1 60:—:—

21 May,

Sold at Market several parcels of Grain, for ready Money, viz.

10 qr. of Wheat at 55 s. ——— 1 27: 10:—

20 qr. of Barley at 37 s. ——— 1 37: —:—

20 qr. of Oats at 20 s. ——— 1 20: —:—

Cash Debtor to Wheat, 1 27: 10:—

To Barly, — 37:—:—

To Oats, — 20:—:—

31 May, 1675.

Received of Tho Green, in full, ——— 1 28: 2: 6

Cash Debtor to Tho. Green, — 1 28: 2: 6

Received of John Gover in part, ——— 1 80:—:—

Cash Debtor to John Gover, ——— 1 80:—:—

7 June, 1675.

At finishing my Harvest, Inning, Threshing, &c. I find the whole chargethereof, as per my petty charge Account comes to 1 34: 16: 8. and that I have gathered and thresht these following Grains;

66 qr. of Wheat val. at 50 s. ——— 1 165:—:—

48 qr. of Barly ——— at 34 s. 8¹/₂ — 1 83: 6:—

23 qr. 6 bushel of Rie, at 31 s. ——— 1 36: 16: 3

50 qr. of Oats, ——— at 16 s. ——— 1 40:—:—

10 qr. of Pease, ——— at 28 s. ——— 1 14:—:—

10 qr. of Beans, ——— at 25 s. ——— 1 12: 10:—

As for the 1 34: 16: 8. charges, I would appropriate

Debtor and Creditor made Easie.

prate unto each Grain its part of the charge, but that being difficult and uncertain, say,

¹⁴/₂ Husbandry Debtor to Cash, ——— l 34 : 16 : 8

Let all the Grains be Debtor to *Lees-Hall*, as they are referred to their Folios above.

By the way, I would not have the Countrey-man be angry with me, for mowing Hay in *April*, and reaping and threshing my Corn in *June*; they have their ways to themselves, and I (City bred) will have mine to my self.

15 June, 1675.

Disposed of my foresaid 10 quarter of Pease as followeth. qr. bu.

Sold 8 : 4. at 31 s. per qr, ——— l 13 : 3 : 6

Spent 1 : 1. valued at 30 s. ——— l 1 : 13 : 9

Lost — : 3. in the measure valued at l — : 10 : —

Cash Debtor to Pease ——— l 13 : 3 : 6

Expences Debtor to Pease, ——— l 1 : 13 : 9

Loss and Gain Debtor to Pease, — l — : 10 : —

And here seeing you have made an end of that Commodities Account close it up.

²⁷/₁₂ Pease Debtor to *Loss and Gain*, for so much gained by that Account, ——— l 1 : 7 : 3

Here I end the *Countrey Gentleman's* way of Account, and now shall proceed to the Retayling Shop-keepers.

The Retayling
Shop-keepers
Account.

The Retayler, dealing in several Commodities, hath occasion, besides his Leidger, to keep a Shop-book, part of his Waste-book will serve, wherein he shall enter every parcel of Ware he sells, though it be to the value of one penny or less. I know this will startle some

Debtor and Creditor made Easie.

some, and be derided and scoff'd at by others; But this that I say, is practised to my knowledge by Citizens of very good Trades; neither is the matter of great difficulty, as I shall labour to demonstrate, but will be a divertisement, rather than a labour to thy Servant or servants, who pick their fingers for want of Employment, or seek out some evil Pastime, (for Idleness is the Mother of much Evil,) Therefore employ Youth about something that is praise-worthy, else they may bewail their having no better Overseers and Masters: But to the matter, let Pen and Inn be alwayes as ready on the Counter, as Scales and Weights, or as Yard and Ell; and withall, have a book ready ruled, much after this ensuing manner, each column about four inches in breadth.

Cash received.

Munday, 25 June, 1675.

Cambrick 1 ell, — l --: 3: 6
 Linfy-wol. 2 yds. l --: 4: 4
 Sack 1 gall. — l --: 8: —
 Linf. wolfsy $\frac{1}{2}$ yrd. l --: 1: 2
 Sack $\frac{1}{2}$ a pint, — l --: 6
 Cambrick $\frac{1}{4}$ ell, — l --: 11
 Linfy wol. 1 $\frac{1}{2}$ yd, l --: 3: 3

l 1: 1: 8

Cash received.

Tuesday, 26 June, 1675.

Linfy W. 4 $\frac{1}{2}$ yds. l --: 9: 9
 Cambrick 2 $\frac{1}{4}$ ells, l --: 9: —
 Sack $\frac{1}{4}$ pint, — l --: 3
 Linfy W. $\frac{1}{2}$ yard, l --: 1: 1 $\frac{1}{2}$
 Sack 1 pint & $\frac{1}{8}$, l --: 1: 6

l 1: 1: 7 $\frac{1}{2}$

Wednesday, 27 June, 1675.

Linfy W. 9 yds. l --: 18: 9
 Camb. 15 $\frac{1}{2}$ ells, l 2: 10: 10
 Sack $\frac{1}{2}$ pint, — l --: 6

l 3: 10: 1

Cash

Debtor and Creditor made Ease.

Cash received.

Thursday 28 June, 1675.

Sack 1 pint, ——— l — : — : 11
 Linfy-Wol. 2 yds. — l — : 4 : 2
 ———
 l — : 5 : 1

Friday, 29 June, 1675.

Cambrick $\frac{1}{2}$ ell, ——— l — : — : 6
 Linfy-Wol. 30 yds, l 3 : — : —
 Sack 1 pint, ——— l — : 1 : —
 Sack 1 quart, ——— l — : 1 : 10
 ———
 l 3 : 3 : 4

Saturday, 30 June, 1675.

Sack 12 quarts, ——— l 1 : 3 : —
 Sack $\frac{1}{2}$ a pint, ——— l — : — : 6
 Linfy-Wol. 2 $\frac{1}{2}$ yds. l — : 5 : 4
 Sack 1 pint, ——— l — : 1 : —
 Cambrick 1 $\frac{1}{2}$ ell, ——— l — : 5 : 3
 Cambrick 2 $\frac{1}{2}$ ell, ——— l — : 7 : 6
 Linfy W. 6 yards — l — : 12 : 6
 ———
 l 2 : 15 : 1

Sold upon trust in the said
 Week.

June 25 Mrs. Dart 4 ells Camb. l. : 14 : —
 26 Mrs. Larkin 6 yds L. W. 1. 14 : 8
 30 Gabr. Martin 3 gal.
 1 pint of Sack, — l 1 : 5 : —
 ———
 l 3 : 13 : 8

The afore said Weeks Account,
 fitted for the discharge of the
 several Goods.

Linfy Wolffy.

June	Yards,	Qrs.	Nails.
25	2.	—.	l—. 4. 4
	—	2.	l—. 1. 2
	1.	2.	l—. 3. 3
26	4.	2.	l—. 9. 9
	—	2.	l—. 1. 1 $\frac{1}{2}$
27	9.	—.	l—. 18. 9
28	2.	—.	l—. 4. 2
	30.	—.	l 3. —.
30	2.	2.	l—. 5. 4
	6.	—.	l—. 12. 6
	58.	2.	l 6. —. 4 $\frac{1}{2}$

Cambrick

June	Eils.	Qrs.	Nails.
25	1.	—.	l—. 3. 6
	—	1.	l—. —. 11
26	2.	3.	l—. 9. —
27	15.	1.	l 2. 10. 10
29	—.	—.	2 l—. —. 6
30	1.	2.	l—. 5. 3
	2.	—.	2 l—. 7. 6
	23.	—.	l 3. 17. 6

Sack.

June	Gall.	Qrt.	Pint.
25	1.	—.	l—. 4. —
	—.	—.	$\frac{1}{2}$ l—. —. 6
26	—.	—.	$\frac{1}{4}$ l—. —. 3
	—.	—.	1 $\frac{1}{2}$ l—. 1. 6
27	—.	—.	$\frac{1}{5}$ l—. —. 6
28	—.	—.	1. l—. —. 11
29	—.	—.	1. l—. 1. —
	—.	1.	l—. 1. 10
30	3.	—.	l 1. 3. —
	—.	—.	$\frac{1}{2}$ l—. —. 6
	—.	1.	l—. 1. —
	5.	—.	$\frac{1}{4}$ l 1. 19. —

The

Debtor and Creditor made Easie.

The agreement of the two aforesaid accounts, is thus;

Received on <i>Monday</i> ,	—	<i>l</i>	<i>1</i>	<i>1</i>	<i>8</i>
On <i>Tuesday</i> ,	—	<i>l</i>	<i>1</i>	<i>1</i>	<i>7½</i>
On <i>Wednesday</i> ,	—	<i>l</i>	<i>3</i>	<i>10</i>	<i>1</i>
On <i>Thursday</i> ,	—	<i>l</i>	—	<i>5</i>	<i>1</i>
On <i>Friday</i> ,	—	<i>l</i>	<i>3</i>	<i>3</i>	<i>4</i>
On <i>Saturday</i> ,	—	<i>l</i>	<i>2</i>	<i>15</i>	<i>1</i>

—————
l *11* : *16* : *10½*

In the second Calculation, which is fitted to know the Quantity of Goods sold, Thus;

Sold 58 yards 2 qrs. of Linsy-wolfsy,	—	<i>l</i>	<i>6</i> : — : <i>4½</i>
23 ells of Cambrick,	—	<i>l</i>	<i>3</i> : <i>17</i> : <i>6</i>
5 gallons and ½ pint of Sack,	—	<i>l</i>	<i>1</i> : <i>19</i> : —

—————
l *11* : *16* : *10½*

These two accounts must be made to agree exactly. This Book is to be used in common by all that sell or take Money in the Shop. That column under the title of *Cash* is to be made use of in the day-time to enter things as fast as you sell and take Money, there is another head also for Goods delivered upon trust; each line is short, and requires little pains in writing, and will be very easie to thee and thy Servants after a little use, though thou shouldst deal in 20 sorts of Commodities, and saie to write 100 of these lines in one day, which 100 lines may be writ in half an hour; And at night you summe up the dayes Collections, and see that it agrees with the Money-box, and so close that dayes Account.

This being done, either thy self or thy servant trained thereunto, take the said Account to pieces by carrying each particular Commodity to its proper Account,

Debtor and Creditor made Easie.

count, preparing to each Commodity a column apart, inserting the Date, Quantity and Value, as thou mayst see without further explication, in the form it self, wherein I have shewed the manner of entring a whole weeks Retail, each day by it self, Trading in these three Commodities, which I am possess'd of, viz. Cambrick, Linsey-Woolsey, and Sack; The 6 days Receipts amount to $l\ 11:16:10\frac{1}{2}$. As by the *Journal* or daily Account appears; And your second calculation which is fitted for the discharge of the Goods, shews for what Goods the said Money is received, which you are to give Credit for, as followeth;

30 June, 1675.

Cash Dr. to *Linsey Woolsey* 58 $\frac{1}{2}$ yards, fold, — $l\ 6:—:4\frac{1}{2}$
to *Cambrick* 23 ells, fold, — $l\ 3:17:6$
to *Sack* for 5 gall. $\frac{1}{2}$ pint, — $l\ 1:19:—$

Then take your Accompt of Goods sold in the same week upon Trust, and post them also to your *Leidger* thus;

June 25. *Mrs. Dart* Dr. to *Cambrick* 4 ells, $l\ —:14:—$
26. *Mrs. Larkin* Dr. to *Linsey W.* 16 yds, $l\ 1:14:8$
30. *Gab. Martin* Dr. to *Sack* 3 gal. 1 pint, $l\ 1:5:—$

Thus I have shewn thee a compendious way (I think) for the ready posting of a weeks retailing of Goods, thou mayst summe it up for posting in the *Leidger*, once every 14 dayes, or once a Month onely. And now thou must needs confess, that this exact way, will give thee a knowledge of thy Estate, and what becomes of thy wares, whereas there is not one Shop-keeper in a hundred, but as they carry the matter negligently, they may be robbed by their servants and others before their faces, and they never aware of it;

Debtor and Creditor made Easie.

I do not say but they may be robbed also notwithstanding their exact Accounts, onely by this means they shall come to the knowledge of it sooner or later, whereby to prevent it for the future. If thy Objection be, that it were tedious to enter 60. or 100. parcels a day; for my part, I do judge the Benefit great, and the Labour small: Besides, methinks a good Husband should delight to set his business in order, whereby to be able to take a whole view or prospect of his Trade and Estate whensoever he pleaseth: I would here also advise the Shop-keeper that hath divers pieces of Cloth, and Stuffle, and Linnen, that he would set a particular number on the several pieces, and in his Retayling Book referre to each piece by Number, and so enter it into the Leidger. To proceed,

14 July, 1675.

Bought of Peter Clark a skin of Cinamon Net 225 lb.
at 2 s. 10 d. per lb. to pay at three Months,---l 31 : 17 : 6

32
32

Where Debtors and Creditors are so obvious as in the foregoing Example, I shall no more express them, but referre you to the Figures in the Margin.

20 July, 1675,

Sold to Mary Frith,

20 ells Cambrick at 3 s. 4 d. ——— l 3 : 6 : 8

23
6
33
6

15 yards Linsy Woolfy at 2 s. 2 d. — l 1 : 12 : 6

24 July, 1675.

Received of Mrs. Larkin in full, ——— l 1 : 14 : 6

22
33

26 July, 1675.

Sent to Edward Coldicot of Ilmento a Rundlet containing 22½ gallons of Sack, at 7 s. per gall. l 7 : 19 : 3

22
7

28 July, 1675.

This day I make up a Moneths Retail, which suppose

Debtor and Creditor made Easie.

poseto be as followeth, for I shall not particularize it, the former Example being sufficient ;

Cash Dr. to *Cambrick* sold 48 ells, ——— *l* 8 : 2 : —
to *Linsy Woolly* 28 yds, ——— *l* 2 : 19 : 6
to *Sack* for 13 gall. $\frac{1}{2}$ pint, — *l* 5 : 3 : 6
to *Cinamon* for 2 lb. 10 ounce. — *l* — : 9 : 10

I shall not enlarge further upon this way of the Retailers accounting, it is so plain ; and for other dealings which they may meet with, as Barthers, Assignments, &c. let them gather Experience in the further perusal of this Book.

The Handicraftsmans Account.

I come now to the *Artificers* or *Handicraftsmens* Accounts, which differs considerably from the former. For whereas the Retailer, and indeed all the other, sell what they buy, dealing only in Simples. These deal in Compounds ; That is, they buy several kinds of Commodities, and transmute them into one by their industry ; for instance, in the Upholsters Trade, who buyes as followeth, with ready Money ;

4 August, 1675.

2 pieces Broad-cl. cont. 72 yds. at 10 s. *l* 36 : — : —
60 ells of Sarcenet at 10 s. ell, ——— *l* 30 : — : —
10 pieces of Buckrams at 10 s. apiece, — *l* 5 : — : —
100 ps. of drest Sheep-skins at 12 d. — *l* 5 : — : —
4 Bed-steads with Curtain-Rods, ——— *l* 3 : — : —
24 Chair-frames, ——— *l* 1 : 16 : —
20 lb Silk-fringe, at 35 s. per lb. ——— *l* 35 : — : —

Let each of these particulars be charged in their proper heads, as the Figures of Reference direct you.

8 August, 1675.

Many other things are necessary to an Upholster, which accordingly he buyes, as followeth ;

2 lb Sowing

Debtor and Creditor made Easie.

2 lb. Sowing Silk,	— — — — —	l	3 : — : —
10 lb. of Thred,	— — — — —	l	1 : 5 : —
200 Curtain Rings,	— — — — —	l	— : 10 : —
10 thousand Tacks,	— — — — —	l	— : 6 : 8
100 lb. of hair for Stuffing at 2 d.—	— — — — —	l	— : 16 : 8
20 ps. of Girting,	— — — — —	l	2 : — : —
<hr/>			
l 7 : 18 : 4			

Now it were a tedious matter to keep a particular Account for each of these and many other trivial Wares, and so there must be a way contrived to put all these and therest in one Account; which I think may be done thus; Erect an Account in your *Leidger*, which you may call (of petty wares;) in which shall be ruled as many Columns as there are Wares, and when you buy any of the said Wares, place each in its proper column, and when you use any, or deliver them to your Work-man, or rather when your intended work is done, let each Commodity have Credit under its proper head.

Petty Wares Debtor to Cash.

Silk.	Thred.	Curt. Ri.	Tacks.	Stuffing.	Girting.	Total.
l 3 : — : —	l 1 : 5 : —	l — : 10 : —	l — : 6 : 8	l — : 16 : 8	l 2 : — : —	l 7 : 18 : 4

But if the Artificer be not pleased with this, by reason perhaps his petty Wares are many more in number, and will beget a Confusion in his *Leidger*; In such a case I advise him to keep particular Accounts with the principal of his Materials, as is done the 4. of *August, supra*; And for the rest, bring them promiscuously under Account of *petty Wares*, without keeping those columns of each their quantities, and so in like manner discharge the same when you issue them forth, and

Debtor and Creditor made Ease.

then those 6 sorts of petty wares aforesaid, may be
entred without further Ceremony, thus ;

Petty-wares Dr. to Cash for several bought, l 7:18:4

13 August, 1675.

*A Cloth-bed being finished, I cast up the cost thereof,
in the several Materials following.*

Cloth-bed Dr. to Broad-cloth 20 yds l 10:—:—

To Sarcenet 15 Ells — l 7:10:—

To Bed-steds and Rods l —:15:—

To 1 piece Buckram — l —:10:—

To Silk-fringe 4 lb. — l 7:—:—

To Petty-wares, $\frac{1}{4}$ lb Silk, s 7:6

1 lb Thred — 2:6

50 Curt. Rings 2:6

500 Tacks — —:4

————— l —:12:10—

l 26: 7:10

18 August, 1675.

*A dozen of Chairs suitable to the said Bed being finisht
I also cast up the same as followeth ;*

Chairs Dr. to Chair-frames 12. — l —:18:—

To Broad-Cloth 6 yards l 3:—:—

To Sheep-skins 18 — l —:18:—

To Silk-fringe 3 lb — l 5: 5:—

To petty wares, 2000 Tacks s 1: 4

60 lb Hair — 10:—

2 pcs Girting 4:—

————— l —:15: 4

l 10:16: 4

23 August, 1675.

*Sold to Sir John Oldcastle Kt. the aforesaid Cloath-
bed,*

Debtor and Creditor made Easie.

*bed, containing Curtains, double Vailings, Counterpoint,
Head-cloth, Bed-sted, and Tester, for —* l 35:—:—

12 Cloath Chairs, ———— l 15:—:—

1 Feather-bed, ———— l 9:—:—

2 Turkey Carpets, ———— l 5:—:—

6 ps. Tapistry hangings, ———— l 120:—:—

l 184:—:—

27 August, 1675.

Bought these following petty Wares for ready Money,

viz.

300 Curtain Rings, ———— l —: 13: 6

5000 Tacks, ———— l —: 3: 4

200 lb Hair at 1½ d. per lb. ———— l 1: 5:—

l 2: 1: 10

Thus far I hope will suffice as to the Way and Method to keep an Artificers Account, in what it differs from other Accounts.

I now proceed to the last form, which is the Merchantsway of Trade, which alone and of it self contains all the rest, and much more variety than can be in all other Callings put together; and therefore I shall be more large and ample in the setting out this part, as being the summe and substance of exact Book-keeping. And yet I shall scarce hit on all the variety of matter incident to that Profession.

The Merchants Account.

15 September, 1675.

Sold to John Grigg 3 Chests of Sugar, weigh Net 15 C. 3 qr. 10 lb. at 5 l. 12 s. per C. towards which he hath payd me, 138: 14:— and given me an Assignment on Ralph Collins for 50 l. due 24th. December next, both which amount to the value of the said Sugars.

Debtor and Creditor made Easie.

John Grigg Dr. to Sugars, ———— l 88 : 14 : —

Cash Debtor to John Grigg, ———— l 38 : 14 : —

Ralph Collins Debtor to John Grigg, l 50 : — : —

By this last Article, I discharge Grigg wholly, and lay the 50 l. debt on Collins, having so agreed it.

1 October, 1675.

Sold to Joseph Crane and Company 100 Barrels Raisins weigh Net, 162 C. 1 qr. 21 lb. at 36 s. 8 d. per C. at 6 Months rebate, amount to ———— l 289 : 7 : 6

Paid charges at Weighing, &c. ———— l 2 : 1 : 8

Jos. Crane and Compa. Dr. to Raisins, ———— l 289 : 7 : 6

Raisins Dr. to Cash for charges, ———— l 2 : 1 : 8

Here you have done with the Account of Raisins, and so let it be closed up; There is a loss in the value, and a gain in the weight, which let be terminated thus;

Raisins Dr. to Loss and Gain for 2 C. 1 qr. 21 lb. gained by the weight, ———— l 4 : — : —

Loss and Gain Dr. to Raisins for so much lost in the whole Account, ———— l 28 : 14 : 2

16 October, 1675.

Received of Joseph Crane, and Compa. in part of the Raisins, ———— l 150 : — : —

17 October, 1675.

Bought of Rob. Stebbing,

10 ps of Colchester Bayes, containing 520 ells at 23 d. per ell, and 1 s. over, ———— l 49 : 17 : 8

10 ps. mill'd Sayes at 72 s. ———— l 36 : — : —

l 85 : 17 : 8

For which I paid him in full, ———— l 85 : 17 : —

Colchester Bayes Dr. to Cash, ———— l 49 : 17 : —

Mill'd Sayes Dr. to Cash, ———— l 36 : — : —

*Note: When any Petty summe is abated, as the above-
said.*

Debtor and Creditor made Easie.

said 8 d. your best way for brevity is to deduct it, expressing it thus, *Colchester Bayes* 520 ells at 23 d. per ell, (abating 8 d. upon the whole) is Debtor to Cash; or else your Cash would have Credit too much by 8 d: hereby shall you also save a double labour of posting to Loss and Gain.

20 October, 1675.

Received of Joseph Crane and Company in full payment, _____ l 139:6:—

This Account also being concluded, all but 18 d. abated, carry the same to Profit and Loss, and so close it up.

27 October, 1675.

Shipped aboard the Hope-well, whercof is Master Andrew Bean, bound for Amsterdam, one Bale containing as followeth, marked and numbred as in Margin, consigned to Jacob Vandonck to sell for my Account as followeth. S.M. No. 1.

10 ps. Colchester Bayes, cost as above, — l 49:17:—

10 ps. Mill'd Sayes cost as above, — l 36:—:—

Payd Custom and Charges, — l 4:16:2

l 90:13:2

Voyage to Amsterdam consigned to Jacob Vandonck

Debtor to Bayes, — l 49:17:—

to Sayes, — l 36:—:—

to Cash, — l 4:16:2

1 November, 1675.

Remitted to John Dumoulin of Roan, l 200:—:— per Bill of John Frison payable to the said Dumoulin or his Order, at usance, (which is 30 dayes after the date of the Bill) by Louis de la Fleche, at 52 d. per French Crown, each Crown valued at 3 Livres, amonni in all to Livres 2769. Sols 4. — l 200:—:—

The

12
17

12
17

12
18
12
8
12
19

Debtor and Creditor made Ease.

The usual way to enter this, is first to erect an Account of Exchange, and to make that Account or else *John Frison* (who had my 200 l.) Debtor to Cash. 2. When *la Fleche* hath accepted the Bill, to make him Debtor to *Frison*. 3. When advice comes that he hath paid it, then *Dumoulin* Debtor to *la Fleche*: But this way as it is very exact, so is very tedious, and I purpose Brevity in all; and therefore in stead of the aforesaid 3 Entries I use but one, which is *John Dumoulin* Debtor to Cash remitted him by Bill, &c. $\text{£} 2769 : 4 \text{ s. } 1200.$

If it be objected, why I Charge *Dumoulin* now with it, who is not to receive this Money till 30 dayes hence; besides that when it comes to be due, it may so happen, that *la Fleche* may fail in payment. To this I answer, as I said, I do this to avoid prolixity: But besides, it is my intent when I remit my Money, not to trust or look on my Debt as in the hands of *Frison* or *la Fleche*, but to place it with my Correspondent *Dumoulin*: And should it so happen that *Frison* or *la Fleche* should break, or fail of payment, it is but charging of the said *Frison* or *la Fleche*, and discharging *Dumoulin*.

2 November, 1675.

Paid to William Thorp his Premium for Insurance of 200 l. on my $\frac{1}{8}$ part of the Ship Bonadventure at $3 \frac{1}{2}$ per Co. ————— $17 : - : -$

For Registry and Charges, ————— $1 : 11 : 6$

$17 : 11 : 6$

5 November, 1675.

Sold to Gregory Finch Citizen and Grocer of London my remaining 17 Chests of Sugar, containing 98 C. o qr. 18 lb. at $5 : 6 : 8.$ per Co. ————— $1523 : 10 : 6$

Re-

Debtor and Creditor made Ease.

Received of him in part of the said,—1300:—:—

19
20

Here also having finished your Account of Sugar,
make up the same thus;

Sugars Dr. to Loss and Gain, ———— 157:17:—

8
12

If I be a Merchant Insurer, I may keep my Accounts
as followeth;

12 November, 1675.

*Insured 100 l. unto Ralph Grindon upon Goods shipped
on the Pelican bound for Barbados out, and home, for
the consideration of 8 per Co.*

Ralph Grindon is Debtor to Account of Insurance, ———— 18:—:—

22
21

19 November, 1675.

*Received of John Bourget for Præmium of 150 l. Insured
on Ship and Goods of the Limon-tree bound for
Middleborough, at 3 per Co. ———— 14:10:—*

19
21

20 November.

*Received advice that the Pelican is cast away going to
Barbados, in which I am interested by Insurance 100 l.
Therefore I compound with Ralph Grindon, to pay him
in full of this loss, ———— 180:—:—*

21
20

Insurance Debtor to Grindon, ———— 180:—:—

Thus far as a Merchant Insurer, by which I find
that I have lost, ———— 167:10:—

12
21

Loss and Gain Debtor to Insurance, — 167:10:—

24 November, 1675.

*Lent to Gilbert Bently 100 l. upon his Bond to repay
me at 12 Months, with 6 per Cent.*

27
29

25 November, 1675.

*My Neighbour Roger Clark being to receive two days
hence a larger summe by Bill of Exchange (which he
shewed me,) but being in a strait this day for 50 l. desired
me to lend him so much, which I have done.*

In

Debtor and Creditor made Easie.

In such a Case as this, where there is a probability or certainty to be reimburs'd in so short a time, and being very loath to open an Account in the Leidger with Roger Clark, with whom I have had no other dealing, I count it very adviseable to enter this after this following manner; make *Cash* Creditor by Roger Clark for so much to him lent, ——— | 19 | 150: —: —

Afterwards on the 27 of November, when he hath paid in the *Money*, say,

Cash Dr. to Roger Clark received, — | 19 | 150: —: —

And so answer *Cash* by *Cash*; but let this be but seldom used, or onely in such cases as these.

John Gover being a Bankrupt calls his Creditors together, to accept of a Composition, with whom I agree to receive 12 s. per l. ready Money, for the 35 l. he owes me, and so I receive of him, ——— l 21: —: —

Cash Dr. to John Gover, ——— l 21: —: —

Loss and Gain Dr. to the said, ——— l 14: —: —

Peter Bigs Master of the Ship Bonaventure, invites me with the rest of the Owners of the said Vessel, and gives us in his Accounts, by which it appears that he is return'd from Scandaroon, and hath victualled and set forth the said Ship for a Voyage to Zant, the Charge whereof, and 131: 11: 2. resting in his hands for the Ships use, deducted from the Profits, there is still resting in his hands 600 l. the whereof for my share amounts to, 175: —: —

Peter Bigs Dr to the Bonadventure, ——— 175: —: —

30 November, 1675.

Made up my Account of Expences, and found by my petty charge to have paid as followeth;

To Tho. Sandys in full, ——— l 2: 11: —

Expences of House-keeping, ——— l 34: 19: 5

Apparel, ——— l 11: 16: 2

Postage of Letters, Porters, &c. — l 1: 18: —

1. Decemb.

Debtor and Creditor made Easie.

1 Decemb. 1675.

Paid for 60 pcs of gray Taunton Serges, bought of Walter Alnet, which in 3 Bales marked as in Margin, SM no. 1. are this day shipt in the Brittannia, and consigned to John Germin at Lisbon, to sell for my Account, cost at 2. 3.

l 3 : 15 : 6. per piece, ——— l 226 : 10 : —

Paid Custom and Charges, ——— 11 : 18 : —

l 238 : 8 : —

Voyage to Lisbon Dr. to Cash, ——— l 238 : 8 : —

20
19

3 Decemb. 1675.

Received advice from Jacob Vandonck of Amsterdam, That he hath received my Goods per the Hopewell, and sold my 10 pcs of Bayes, containing 524 Ells, at 28 stivers per ell, to Christopher Verhaghen, payable at a Month, amounting to R 733 : 12 st. — which at 6 R to a £ Flem. is £ 122 : 5 : 4. and this valued at 38 s. 4 d. Flem. per l-sterling comes to ——— l 63 : 15 : 10

Jacob Vandonck is Debtor to Voyage to Amsterdam, R 733 : 12 : —. ——— l 63 : 15 : 10

2
18

You may if you think fit, instead of your charging Vandonck, make Verhaghen Debtor to the Voyage : And when you have notice he hath paid, then make Vandonck Debtor to Verhaghen ; This now is very exact, and is the way prescribed in the ancient Treatises ; yet in my opinion is a needless labour, and my single Entry shall do the work.

4 Decemb. 1675.

Shipt in the Susanna of London, Will. Squier Master, SM. no. 4. bound for Roan, a small Ballot of the Mark in Margin, consigned to John Dumoulin, as followeth,

H

10 pcs

Debtor and Creditor made Easie.

10 pcs Sayes, cost white, ———— l 35 : 10 : —

Dying, setting and pressing estimated, l 2 : 15 : —

Paid packing, custom and charges, — l 1 : 15 : —

—————
l 40 : — : —

Voyage is Debtor to Sayes, dying, &c. included, ———— l 38 : 5 : —

To Cash for Charges, — l 1 : 15 : —

When you come to pay off your Dyer, Setter and Presser, then charge your Account of Sayes with what it is you pay : But it is not fit in the mean time the account of the Voyage should stand open for want of that charge, for that you may have occasion of making up the Voyage account, before you have paid the Work-men.

5 December, 1675.

Jacob Vandonck remits me 100 l. in Bill for Simon de Rick, payable to me, or Order in London ; at double usance by Hugh Proft, the Exchange being at 38 s. 6 d. Flemish, per l. sterling, amounting to *℞* 1155. l. 100 : --

You may choose here whether you will give credit to Vandonck till you receive the Money, or do it now by charging Hugh Proft ; we will for variety sake make use of the latter way.

Hugh Proft Dr. to Vandonck *℞* 1155. l. 100 : -- : --

8 Decemb. 1675.

Having a Stock of Money at Roan, I am determined to have it returned in some advantageous commodity : To which end I order John Dumoulin to remit 1000 W to Bourdeaux to Jantian Souchet, to emloy for me in Wines, which accordingly is done.

Jantian Souchet Debtor to John Dumoulin of Roan, *℥* 3000 at 18 d. per *℥*. ———— l 225 : — : —

The

Debtor and Creditor made Ease.

The said Dumoulin sends me my Account currant, wherein he charges me with

Provision of the said Remise at 1 per Co. — £ 30 : —
 Exchange 3 per Co. of the 1000 W to
Burdeaux, ————— £ 90 : —
 Port of Letters, ————— £ 10 : 14

£ 130 : 14

For this, in regard the Charge is all about the *French* Wines, though they be not yet bought, nor I have no account open for them, yet it is very proper now to open such an Account : Therefore say,

French Wine Dr. to Dumoulin, ————— £ 130 : 14. at
 18 d. ————— l 9 : 16 : —

The said Dumoulin draws on me the residue or balance of his Account, being 233 £ which I owe him at 53 $\frac{1}{2}$ per W. payable at 3 dayes sight to Thomas Twiford or his Order, the said 233 £ makes 77 $\frac{2}{3}$ W. at 53 $\frac{1}{2}$ d. per W. which being paid, say,

Dumoulin Dr. to Cash, 233 £. ————— l 17 : 6 : 3

10 Decemb. 1675.

Received of Greg. Finch and Company — l 150 : — : —
of Peter Biggs ————— l 40 : — : —

11 December.

Received advice from Jantian Souchet, that he hath shipped aboard the Pearl of London, John Cranbrook Master, these Wines following, for my Account,

88 Hogshheads White and Claret, cost 8 $\frac{1}{3}$ W per
 Hoghead, amount to ————— £ 2200 : — : —
 Provision and Brokerage 3 per Co. — £ 66 : — : —
 Port of Letters, ————— £ 15 : 10 : —
 Cask at 45 s. per piece, ————— £ 203 : — : —
 Custom and charges, ————— £ 355 : 15 : —

£ 2840 : 5 : —

Debtor and Creditor made Ease.

Valued at 18 d. per lb. — *l* 213 : — : 4

French Wines Dr. to *Jantian Souchet*, — *l* 213 : — : 4
13 December.

The said Wines being safe arrived at the Key, I pay Custom, and take them up, and find that the said 88 Hogsheads being filled up, make but 76 Hogsheads, 12 being leaked, for which 12 empty Hogsheads my Cooper John Filpot allows me 2 s. per Hogshead.

John Filpot Dr. to French Wines — *l* 1 : 4 : —

Note: I the rather take an exact account of these empty Casks, in regard of making up in the Leidger the whole number of 88 Hogsheads.

Paid Custom, Freight and Charges at taking up, and housing of the said Wine, — *l* 125 : 8 : 4

15 December, 1675.

Sold the said 76 Hogsheads of Wine, one with another to Laurence Lenfant at 5 l. 5 s. per Hogshead, to pay at a Moneth, — *l* 399 : — : —

My Coopers Bill about the said Wine is — *l* 2 : 3 : —

Wines Dr. to John Filpot, — *l* 2 : 3 : —

Paid John Filpot in full, — *l* — : 19 : —

Here you may make up your Wine Account, where-by is gained, — *l* 49 : 16 : 4.

French Wines Dr. to Loss and Gain, — *l* 49 : 16 : 4

18 December, 1675.

Remitted to Jacob Vandonck of Amsterdam per Bill of Obadiah Neal payable at usance 1200 : — : — at 38 s. 6 d. Flemish per l sterling, the same to be used in the way of Exchange according to my future Orders, amounts to *R* 2310. — *l* 200 : — : —

Vandonck Dr. to Cash, *R* 2310. — *l* 200 : — : —

20 Ditto.

The said Vandonck by my Order remits to Roan by Bill of Thomas Hartwell payable to John Dumoulin at usance,

R 2293.

Account of
Exchange.

Debtor and Creditor made Easie.

\mathcal{R} 2293 : 4 : —. which makes at Roan, at 49 Stivers
or 98 Penincks per W. 2700 lb. which valued at 18 d.
per lb. or 54 d. per W. is ———— l 202 : 10 : —

Dumoulin Dr. to Vandonck, ———— l 202 : 10 : —

Note: That I might as well have valued the *Flemish*
Money as the *French*, say I had valued the \mathcal{R} 2293 : 4 :
at 21 d. per \mathcal{R} . that had made l 200 : 13 : 1. But it is
at thy liberty to do either way, only observe to value
it as near the Exchange then currant as may be.

By the way, let not the Reader take any notice of
my remitting Money to Vandonck at usance, which is
30 dayes, and his returning the same two dayes after:
For the Dates in this Treatise signifie little.

Vandonck reckons for Provision and Charges of these
Remises, \mathcal{R} 16 : 16 : at 21 d. ———— l 1 : 9 : 3
22 Decemb. 1675.

Dumoulin orders me to draw upon him the said 2700 lb
deducting 9 lb Provision and Charges : rest 897 W.
which I accordingly draw, by virtue of my Bill payable to
Jacob Tauris or Order at 56 d. per W for which the said
Tauris pays me ———— l 209 : 6 : —

Cash Dr. to Dumoulin, — l 209 : 6 : —

Loss and Gain Dr. to the said for 3 W. Charges and
Provision, ———— l — : 13 : 6

And thus the 200 l. remitted to Vandonck for Ac-
count of Exchange, comes to l 209 : 6 : —. out of
which deduct Vandonck's 29 s. 3 d. charges, and Du-
moulin's 13 s. 6 d. charges, and the clear profit is
l 7 : 3 : 3. This Account of Exchange might have been
carried on and rechanged from place to place, as from
Roan to Milan, from thence to Venice, and so back to
Amsterdam again; but these Examples may serve.

Now Dumoulin's Account is finished, let it be closed,
in which your main observation is, to see that his for-
reign

Debtor and Creditor made Ease.

reign Account be ballanced on both sides alike : what differs in the sterling Money is occasioned by the estimates of the Exchange, differing one from another ; And this is to be carried to Profit and Loss.

Dumoulin Dr. to Loss and Gain, ———— *l* 15 : 6 : 6.

24 December, 1675.

I have advice from Lisbon of the Arrival and Sale of my 60 pieces mixt Serges to Domingo Gonzalez, at 12 l 250 Res per piece, which is 12250 Res, each Mil Res I estimate at 7 s. 6 d. amounting to 735 l 000. Res,

Gonzalez Dr. to Voyage to Lisbon, ———— *l* 275 : 12 : 6

The said *Gonzalez* payes me partly by 24 chests of white Sugar, containing as by Invoice Net 460 *Aroba's*, at 1 l 250 Res per @ is 575 l 000 Res, at 7 s. 6 d. is ———— *l* 215 : 12 : 6

Sugar 130 C. 2 qr. -- *l* Dr. to *Gonzalez* *l* 215 : 12 : 6

The Residue being 160 l 000. Res, he payes in Money to my Factor *John Germin*.

John Germin Dr. to *Gonzalez*, ———— *l* 60 : — : —

The said *Germin* sends me Account of Charges and Customs by him paid, viz.

On the 60 pcs Serges, 89 l 500. res, at 7s. 6d. *l* 33 : 11 : 3

On the 24 Ch. Sugar, 56 l 200. res, ———— *l* 21 : 1 : 6

Here it is not amiss to close up the Voyage to Lisbon.

Voyage to Lisbon Dr. to Loss and Gain, -- *l* 3 : 13 : 3

26 December, 1675.

The said Sugars being arrived in the *James* of London, I pay Custom and Charges, ———— *l* 78 : 5 : 6

28 December, 1675.

Receiv'd and paid Money's as followeth :

Re-

Debtor and Creditor made Ease.

Receiv'd of *Laurence Lenfant*, ———— *l* 399: —: —
 Paid *John Lilly* in full, ———— *l* 125: —: —
 Paid *Ralph Grindon* in full, ———— *l* 72: —: —
 Paid *John Child* for dying, setting and pressing 10
 pcs Sayes at 4 s. 10 d. ———— *l* 2: 8: 4

19
23
9
19
20
19

8
19

Here close up your Account of Sayes, for so much
 faved by the Diers Account, of what they were
 charged 4 Decemb. last.

Sayes Dr. to Loss and Gain, ———— *l* —: 6: 8

18

1 January 1675.

Received by the Ship Brotherhood, Abraham Roberts
 Master, from Amsterdam, 6 Bales, containing 240 Reams
 of writing Paper, sent unto me, cost as per Jacob Van-
 doncks Account,

240 Ream at 53 ft. per R. is ———— *R* 636: —

Custom, Provision and Charges, ———— *R* 64: —

R 700: —

At 21 d. per *R* is ———— *l* 61: 5: —

Paper Dr. to Vandonck, *R* 700. ———— *l* 61: 5: —

24
19

Paid Freight, Custom and Charges of the said Pa-
 per, as per Waste-book, ———— *l* 3: 19: 10

24
19

3 January, 1675.

Sold to Gregory Finch 12 Chests of Sugar, to pay at
 a Moneth.

28
8

Weigh Net 64 C. 3 qr. 14 lb. at *l* 4: 1: 6. *l* 264: 7: 4

4 January.

Sold to James Lyfter Stationer, 240 Reams of Pa-
 per, at 6 s. 4 d. ———— *l* 76: —: —

24
24

Abate 40 s. for Sea-wet, ———— *l* 2: —: —

l 74: —: —

5 January.

Gregory Finch sends for me, to view 3 Chests of Sugar
 that

28
28

Debtor and Creditor made Ease.

that have taken damage by Sea-wet, for which I am fain to allow 3 l.

This Instance is to shew the difference of entring Abatements : This being after the Goods are charged to the Grocer, the other before the Paper was charged to the Stationer.

Having concluded your Paper Account, ballance the same thus :

$\frac{24}{12}$

Paper Debtor to Loss and Gain ——— 18 : 15 : 2

7 January, 1675.

Factorage.

I shall now treat somewhat concerning Factorage-Accounts.

Rowland Grigson *Merchant at Malaga, sends unto me, per the Ship Palm-Tree, Richard Brittain Master, to sell for his Account, and make him returns as he shall appoint,*

R. G.

100. Barrels of Raifins *Solis*, marked as in Margin.

200. Fraills of *Malaga* Raifins.

To one's seeming here is no need of an Entry in the Leidger, there being no value express'd, nor as yet any thing by me transacted. Nevertheless, if it were but to erect or open an Account of these Commodities, it were not amiss to be done : But there is this further in it, That thereby I have an opportunity to enter the Quantity of each Commodity on the Debtor side ; Therefore say,

$\frac{24}{60}$

Raifins for Account of *Rowlan Grigson* are Debtor to themselves for 100 Barr. 200 Fraills. — : — : —

Here I have posted them Debtor onely, having no need of the Quantity on the Credit side untill I come to sell them.

You may, if you think fit, keep an Account of Raifins

Debtor and Creditor made Ease.

fins *Solis*, and of *Malaga* Raisins, severally ; But in my opinion it is as well jointly.

Paid Freight, Custom and Charges of the said Raisins, _____ $l\ 69 : 11 : 10$

9 January, 1675.

Sold to Joseph Crane and Comp. for account of Rowland Grigson, to pay 300 l. down, the rest at 3 Moneths.

C. qr. lb.

100 Bar. Raisins Net $170 : 2 : -$ at $46 s. l\ 392 : 3 : -$

200 Frails—Net $159 : - : 14$ at $35 s. l\ 278 : 9 : 4 \frac{1}{2}$

$l\ 670 : 12 : 4 \frac{1}{2}$

Jos. Crane and Comp. Dr. to Raisins for Account of Rowland Grigson, _____ $l\ 670 : 12 : -$

You may omit the $4 \frac{1}{2} d.$ in the Leidger, for Grocers are not usually so punctual to pay the odd pence and half-pence.

The said Jos. Crane accordingly pays in the first payment _____ $l\ 300 : - : -$

There wants nothing for the finishing this Account of Raisins but my Sallery or Provision, which for sale of $l\ 670 : 12 : -$ at $2 \frac{1}{2}$ per C. or 6 d. in the pound, is _____ $l\ 16 : 15 : 3.$

Raisins for Account of R. G. Debtor to Loss and Gain, _____ $l\ 16 : 15 : 3$

Here I may ballance the Account of Raisins for Account of R. G. and might carry the foot of it to the Account of *Rowland Grigson*, their Proprietor ; only observe, That should I carry the said Net proceed, which is $l\ 584 : 4 : 11.$ to the Credit of his Account, I should give him what is not as yet his, in regard there is yet $l\ 370 : 12 : 4.$ due to him from *Crane* and *Comp.* To this purpose therefore, it is fit to distinguish *Rowland Grigson* by two Accounts, viz. his Account

Debtor and Creditor made Easie.

count curreant, or of ready Money, and his Account of time : As for his Account of ready Money, it is that which is already Entred in Leidger fol. 11. Therefore now frame another for this Account of time, then say,

Raisins for Account of R. G. Debtor to Rowland Grigson, his Account of Time, for so much due by Joseph Crane and Company ————— l 370 : 12 : —

Raisins for Account of R. G. are Debtors to Rowland Grigson his Account Curreant for so much coming to him ————— l 213 : 12 : 11

You might argue this to be needless, in regard that it may soon be calculated what is not due or unpaid. I answer, That notwithstanding, it is decent and proper to have the Account curreant of any person I deal with alwayes visible to my eye, and distinct from his Credit of Debts, that so I may know whereabouts I am with him, and how far I am inabled to disburse for him, (else my Books being produced, may do me harm) this is my Opinion ; But if that love to Brevity and Conciseness be so far begotten in thee, as to judge this needless, I leave thee to thy own freedom. However, thou may'st hereby see the form of a very exact way, necessary where much of Factorage Accounts are used.

10 January, 1675.

By Order of Rowland Grigson of Makaga, I have gotten ready to ship, five Bales, containing 50 pieces of black and coloured Colchester Bayes, for which I pay white ————— l 255 : 8 : —

Paid Custom and Charges ————— l 12 : 10 : —

Due to John Child for dying ————— l 25 : — : —

Due to Thomas Batt Packer ————— l 4 : 12 : —

My Provision of 297 l. 10 s. at 2½ per C. l 7 : 8 : 9

l 304 : 18 : 9

Charge

Debtor and Creditor made Ease.

Charge R. G. his Account Currant with the Bayes Custom and Provision, and his Account of Time with the rest.

12 January, 1675.

Received of several Persons as followeth;

Of *Ralph Collins* by Assignment on *Robert Eads* 10
17

_____ l 50:—:—

Of *Hugh Proft* by Assignment on *Charles Gilbon* in 10
22

full, _____ l 100:—:—

Of *Peter Biggs* in full _____ l 35:—:— 19
21

Of *James Lyster* in part _____ l 40:—:— 19
24

Of *Gregory Finch* in part _____ l 175:—:— 19
20

Of *Jof. Crane* and Company in full- l 370:—:— 19
17

The said Crane abates me the odd 12 s. for a pretended damage _____ l —: 12:—

Having received the said Money of *Crane*, we are to Reduce *Rowland Grigsons* Account of Time into his Account of ready Money thus:

Rowland Grigsons Account of Time is Dr. to the said 25
11
Grigsons Account of ready Money, 370 l.

And then for the Abatement, say,

Rowland Grigsons Account of Time is Dr. to *Joseph Crane* and Company _____ l:— 12:— 25
17

14 January.

Paid John Childe in full for dying the said Grigsons Bayes _____ l 22: 10:— 25
19

Paid Thomas Batt Packer in full — l 4: 12:— 25
10
11

Account Currant of R. G. Dr. to his Account of Time for both these summs.

And for the Abatement to the *Dyer*, who was credited for 25 l. by Estimate, (it being customary in such Estimates to charge rather more than less) say,

Debtor and Creditor made Easie.

John Child is Debtor to *Rowland Grigsons* Account
of Time ————— *l* 2 : 10 : —

Paid unto Anne Behout 150 *l.* upon *Bill of Row-*
land Grigson drawn upon me at 3 days sight *l* 150 : - -

And thus much in brief for Accounts of Factorage :
Other instances might be inserted, as of Drawing and
Remitting by my Principals Orders. But by this time
I hope our Scholar will be able to resolve all such
Cases, they differing little or not at all from particular
or Domestick Accounts. —

Company.

From hence we proceed to Accounts in Company
or Partnership with others, in which branch there is
the difficultest knots to untie, of any appertaining to
Merchants Accounts ; I mean as to the second sort of
Comp. Accounts ; for there are two ways, which I
call the First and the Second.

For instance to the First sort : *I put in Company with*
my loving Friend and Kinsman Francis Brandon 100 *l.*
which I pay into his hands, upon Condition that he employ
it with as much of his own, in a parcel of Broad-Cloaths,
to send to Hamborough, and to give me a true Account
of their Costs and Sales, and pay me my part of Principal
and Advance, as the same shall grow due.

This Case is very plain, and no other than ordinary
Trust or Transfer from one to another, in regard my
Friend keeps the Accounts ;

Francis Brandon is Dr. to Cash paid him on Account
to be by him given, ————— *l* 100 :

20 January, 1675.

Received. an Account of my said Kinsman touching the
Premises, in which (all Charges deducted) he payes me
in Money, l 27 : 14 : 11. *and delivers me* 1850 *Ells of*
Hamborough Linnen valued at 12d. per Ell, is *l.* 92 : 10 : - -
Cash.

Debtor and Creditor made Easse.

Cash Dr. to Francis Brandon ——— l 27: 14: 11
 Hamborough Linnen Dr. to the said — l 92: 10: —
 l 120: 4: 11

30
25
26
25

Francis Brandon is Dr. to Loss and Gain for the Profit ——— l 20: 4: 11

26
12

And this is all needs to be done as to this first sort of Company Accounts. I shall now proceed to the second sort.

27 January, 1675.

Three of us, viz. James Linsey, Roger Woolsey, and my self, are determined to drive a Trade with a joynt Stock of 200 l. each, in buying up some Commodity whereby to gain an advantage, and accordingly we buy of Elias Langley,

528 lb Net Cockinele at 25 s. 6 d. per lb. l 673: 4: —

26
27

And so each of us pay our 200 l. a piece to the said Langley in part.

Elias Langley Dr. James Linsey ——— l 200: —: —
 to Roger Woolsey ——— l 200: —: —
 to Cash ——— l 200: —: —

27
28
27
25
27
30

I pay moreover for Brokage, and other petty Charges ——— l 1: 16: —

Cockinele Dr. to Cash ——— l 1: 16: —

26
18

31 January, 1675.

Mr. Langley sends for the residue of his Money; Roger Woolsey is gone out of Town, so that James Linsey and my self, are fain to disburse this remainder.

James Linsey payes ——— l 35: —: —

27
28
27
39

And I pay ——— l 38: 4: —

Thus you see by every mans Account what he hath paid, every one being different from the other, as it is not likely in such a way of joint dealing, but that Payments will differ, untill the Partners meet to even Accounts, and that may be sooner or may be later; but
 if

Debtor and Creditor made Easie.

if they should disburse never so exactly and alike, yet there is a necessity for one of the Partners, or all, if they please, to keep an Account how and when every one paid his part, especially if their Partnership extend into several Bargains, or Trades.

The next thing to be done, as you may easily see, is to charge each Partner with their respective proportion of the cost and charges of the *Cochinele*, which to each $\frac{1}{3}$ is $l\ 225:—:—$ that so each mans Account currant may be ever ready to view: And going about to do this, I easily find the Debtor, but where shall I find a Creditor? I am ready to fix it upon the Account of *Cochinele*, but that must have no Credit untill it be sold; neither is there any other Account obvious to bear this Credit; shall I then use no Credit at all? that were to overthrow the very Foundation of Accountantship, so as never to be capable of any *Balance*. Therefore now to unriddle this unto thee, thou art to understand, that a supposed Account is to be framed, to bear this Credit, of use much like unto that Rule of Arithmetick called the *Rule of False*, or of *False Position*; which by a better Name may be called *The Rule of Supposition*, by the Operation whereof in imaginary Numbers, the truth of a doubtful question is manifested; Even so by this imaginary or substituted Account to be framed, will the difficulty of intricate Company Accounts be made easie to thy Understanding, this Account is to be called Account of Company: Therefore now say,

James Linsy his Account currant is Dr. to the said *Linsy* his Account of Company, for his $\frac{1}{3}$ part of the cost and charges of 528 lb of *Cochinele*— $l\ 225:—:—$

Roger Woolfy his Acc. currant is Dr. to the said *Woolfy* his Acc. of Comp. for his $\frac{1}{3}$ part of the same, $l\ 225:—:—$

These

Debtor and Creditor made Easie.

These being thus entred, thou plainly seest how each of thy partners case stands.

But here ariseth this Objection, that true it is, by this I see how each of my partners Account stands, but why have not I also an Account Currant, and an Account of Company of mine own, whereby to see at all times what is due upon this Company Account, either to me or by me.

To this I answer, that as it cannot be done, so it were impertinent in my Leidger, to erect an Account in my own Name, for every Account therein relates to me as Debtor or as Creditor. It is sufficient here that by seeing how it is with my partners, I can soon find what is due to me or from me. For instance, I find by perusing my partners Account, That *Linsley* hath overpaid 10 *l.* and *Woolsey* hath underpaid 25 *l.* I may therefore safely argue (there being no other debt due by us) that the said *Woolsey* is to pay to *Linsley* 10 *l.* and to me 15 *l.*

I grant it, that if these Accounts be kept by either of us, or any indifferent person for us, in a distinct Leidger, then may they be kept in all our three Names, and this you will find must be done without an Account of Cash, as Experience will teach you in the Operation; but as I said, it cannot be done in your Leidger; the reason is this, how can you make your own Account currant (if any such be in your Leidger) Debtor or Creditor for any Receipt of Payment of Money? when as this is proper to your Cash Account, it can in no wise be done; and this may serve I hope as to this matter.

Now before we proceed in the Sale and Division of this *Cockinele*, we will set on foot another Branch of Company Accounts, and so manage both together.

5 February,

Debtor and Creditor made Ease.

5 February, 1675.

James Linsey hath 40 pcs of Ell-broad Perpetuano's of several colours died and press'd, valued at 65 s. per peice, ————— l 130 : — : —

Roger Woolfy hath 80 pcs of yard-broad Perpetuano's died and press'd, at 39 s. 6 d. per peice — l 158 : — : —

I my self have 6 Chests of Sugar, Weigh Net 30 C. 2 qr. — lb. at 4 l. 10 s. ————— l 137 : 5 : —

These three several Commodities we are determined to adventure jointly beyond Sea, and accordingly they are shipt off aboard the Agreement, Edmund Leman Master, bound for Roan, consigned to John Dumoulin, there to sell for our Account.

At shipping them off I receive at the Custom-house the one half Impost, by me formerly paid for these Sugars 45 s. which by Agreement is to my own use.

James Linsey payes Custome for the Perpetuano's and Charges, ————— l 22 : 15 : 6

All which being done, we make up Accounts, and even every ones Reckoning, by payment of Money each to other, as followeth ;

Voyage to Roan in Comp. $\frac{1}{3}$ J. L. $\frac{1}{3}$ R. W. and $\frac{1}{3}$ my self, Debtor to James Linsey his Account currant for 40 pcs Ell-broad Perpetuanoes, ————— l 130 : — : —

Custom and Charges by him paid — l 22 : 15 : 6

—————
l 152 : 15 : 6

Note, though you have a former Account of Voyage to Roan, yet you must erect a new one for this Company Affair ;

The said Voyage is Dr. to Roger Woolsey for his 80 pcs yard-broad Perpetuanoes ————— l 158 : — : —

The said Voyage is Debtor to Sugars for my 6 Chests, ————— l 137 : 5 : —

Cash

Debtor and Creditor made Ease.

Cash Debtor to Sugars for the half Impost received,

l 2: 5: —

James Linsey his Acc^t. currant Dr. to the said *Linsey* his Account of Company for his $\frac{1}{3}$ part of the whole Charge of the Voyage, being l 448: —: 6. l 149: 6: 10

Roger Woolsey the like, ———— l 149: 6: 10

Now in perusing our several Accounts, I find that *Roger Woolsey* hath underpaid l 16: 6: 10. And that *James Linsey* hath over-paid l 13: 8: 8. The residue to be satisfied by *Woolsey* is over-paid by me l 2: 18: 2 Both which being paid to us by the said *Woolsey*, say,

James Linsey's Account Currant Dr. to *Roger Woolsey's* Account Currant receiv'd, ———— l 13: 8: 8

Cash Dr. to *Roger Woolsey's* Account Currant, received of him, ———— l 2: 18: 2

Thus far now having posted or entred, you see your two partners Accounts currant are equipoyed, and you may rest assured, your own is no less evened. For

The *Cockinele* stands Debtor l 675: —: —. The Voyage to *Roan* stands Debtor l 448: —: 6. both together make l 1123: —: 6. And your three Company Accounts, stand Creditors each—l 374: 6: 10. which also amount to l 1123: —: 6 d. as Counterparts of the said Debtor. Now proceed we to further Action.

11 February, 1675.

Sold to Edmund Gostwick, to pay ready Money, 300 lb *Cockinele* at 30 s. ———— l 450: —: —

Having made sale of part of the Stock, you are to go back the same way you came, and say,

James Linsey's Account of Company is Debtor to the said *Linsey's* Account currant for $\frac{1}{3}$ of the sale of of 300 lb *Cockinele*, ———— l 150: —: —

Roger Woolsey the like, ———— l 150: —: —

K

18 February.

Debtor and Creditor made Ease.

18 February.

Edmund Gostwick payes unto each of us our shares of the said 450 l.

James Linsey's Account currant is Dr. to Edmund Gostwick, _____ l 150 : — : —

Roger Woolsey the like, _____ l 150 : — : —

Cash Dr. to Edm. Gostwick, _____ l 150 : — : —

26 February, 1675.

Each of us have agreed to divide the remainder of the Cockinele, by taking every one his share in specie, which comes to each his 76 lb. valued at 26 s. per lb. — l 98 : 16 : —

Here you need not meddle with the Account currant, but thus ;

James Linseys Account of Company is Debtor to Cockinele, _____ l 98 : 16 : —

Roger Woolsey the like, _____ l 98 : 16 : —

Cockinele for my Account proper, is Dr. to Cockinele for Account in Company, my $\frac{1}{3}$. _____ l 98 : 16 : —

And now being to divide the Profits of the Cockinele to each mans Account, $\frac{1}{3}$ being — l 23 : 16 : — I say,

Cockinele Dr. to James Linseys Account in Company, for his $\frac{1}{3}$ of the Profit, _____ l 23 : 16 : —

Cockinele Dr. to Rog. Woolsey the like, — l 23 : 16 : —

Cockinele Dr. to loss and gain for my $\frac{1}{3}$ — l 23 : 16 : —

171 : 8 : —

This evens your Account of Cockinele, and also your Accounts in Company so far as concerns the Cockinele, as you may see by comparing Debtor and Creditor.

Note : You may if you please, erect an Account of Loss and Gain in Company, and carry the whole 171 : 8 : —. profited on Cockinele to the Credit thereof ;

Debtor and Creditor made Easse.

of; and not divide it until the Account of Voyage to Roan be finished, and the profit or loss of that Account known; but this is as short.

15 March, 1675.

John Dumoulin of Roanbath received our goods, and made sale of them as followeth;

40 ps ell-broad Perpet. at 55 lb per ps lb 2200:--

80 ps yard-br. Perpet. at 38 lb per ps lb 3040:--

3250 lb of Sugars 19 sols, 6 den. per lb. lb 3168:15:--

lb 8408:15:--

Val. at 18 d. per lb is l 630:13:2.

His Account of Custom, Freight, Provision and other Charges, amounts to lb 802:15: which valued at 18 d. per lb. is l 60:4:2

Note: I erect a new Account in the Leidger for Dumoulin, distinct from my particular Account with him, in regard my Partners may have occasion sometime to peruse the same: And I have no mind they should view my private concerns.

18 March.

Dumoulin orders us to draw upon him the Net proceed of the said Account at Usance, and that he will accept and pay our Bills.

22 March, 1675.

At a meeting of the Partners this day, it is agreed that each of us shall seek out to draw the said Moneys at the best rates we can: And our Partner Woolsey having occasion to use 500 W. at Roan, desires us to accommodate him at the rates we shall obtain of others; And so we deliver our Bills as followeth.

K 2

To

Debtor and Creditor made Easie.

To Thomas Leman for 750 W. at $53 \frac{1}{4}$ d. payable
at Usance to himself or Order, for which he delivers me a
Note payable at sight by James Daniel, — l 167 : 3 : 9

To Thomas Sutton for 700 W. at $53 \frac{1}{4}$ d. payable
to William Ashton, for which he payes James Lin-
sey, ————— l 156 : 15 : 5

To Pierre Audhier for 585 $\frac{1}{3}$ W. at 54 d. payable
to Jos. Bosworth, which summe I also receive being,
————— l 131 : 14 : —

To Roger Woolsey for 500 W. at $53 \frac{1}{4}$ d. payable to
Peter de la Balle, ————— l 111 : 9 : 2

Having cleared with *Dumonlin*, make up his Ac-
count, give each of the Partners Credit for the Net
Proceed of the Voyage and the Profits, and pay to
each of thy Partners what is coming to them by
having received more than thy share; and then we
have done.

James Linsey's Account in Company is Debtor to the
said *Linsey's* Account Currant for $\frac{1}{3}$ part Proceed of
Voyage to *Roan*, ————— l 189 : — : 9

Roger Woolsey the like, ————— l 189 : — : 9

The los of Exchange on *Dumoulin's* Account, thou
wilt do as well to carry to the Voyage, and there-
by save the labour of dividing it to the three partners,

————— l 3 : 6 : 8

Voyage to *Roan* in Comp. is Debtor to *James Lin-*
sey's Account in Company for his $\frac{1}{3}$ part of the Pro-
fit, ————— l 39 : 13 : 11

To *Roger Woolsey* the like, ————— l 39 : 13 : 11

To Los and Gain for my $\frac{1}{3}$, ————— l 39 : 14 : —

29 March, 1676.

James Linsey's Account Currant is Debtor to Cash,
paid him in full, ————— l 32 : 5 : 4

Roger

Debtor and Creditor made Easie.

Roger Woolsey's Account current is Debtor to Cash
paid him in full, ————— l 77 : 11 : 7

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When these are posted, thou wilt find every Account relating to the Partnership evened.

And thus much for Company Accounts, and for Accounts in general, wherein I have laboured to answer all Questions that have occur'd to my memory. Thou may'st in thy Traffick meet with more Variety than is point blank observed herein; but I doubt not but these Instructions will enable thee to overcome all difficulties: To conclude, I will averre after an Artist who wrote in this way, That I have found it more hard and uneasie to frame this devised work, for Instruction onely, than to carry on and finish a real Account of ten times this bulk.

Here

*Here followeth the Ballance of the whole
Leidger.*

HAving thus pass'd a Body of Accounts relating to several sorts of Trades and Trafficks, there remains yet the bringing all to a *Ballance*, which is the chief end of this whole Enterprize; And without which these Accounts would not at all excel those irregular ways of Accounting spoken of in the Preface: This work of Ballancing is that which makes these Accounts to manifest their own proof, which I promised to demonstrate; and in regard of some seeming difficulties it must not be slightly touch'd upon.

Thou art therefore in the first place to let this be remembred and fixt in thy mind, that the whole *Debtor* side of thy *Leidger*, and the whole *Creditor* side thereof, are equal in Value each to other. This must needs be a Truth, for having posted to each *Debtor* its Counterpart of the like value, though in some other Account, it must needs follow, that the whole *Debtor*, and the whole *Creditor*, are of equal value; that is, should I summe up every Page of the *Debtor* side of the *Leidger*, and then summe up every Page of the *Creditor* side thereof, their Totals would be one and the same, if I have done my work aright, and posted each parcel with its double Entry.

Upon

Debtor and Creditor made Easie.

Upon this presumption it must needs follow, that the Ballance or foot of each Account, That is the rest or remainder on each Account in the said Leidger ; all these being summ'd together, Debtors with Debtors, and Creditors with Creditors, they must also in like manner jump aright, and agree to a Farthing, or else thou mayst conclude, that there is Error in your Posting or adding, which ought to be sought out, found, and amended.

9 April 1676.

To begin therefore, thou art to understand, there are several things to be done, in order to shutting up many of these Accounts that are still open, besides carrying their remainder to Ballance ; for they are of several sorts, and therefore I shall reduce them to these several heads following.

1. *Accounts which meerly are to be closed per Ballance ; These are either Debtors to or Creditors by my self.*

Ballance is Debtor to these Accounts following, which owe unto me.

To School-books	_____ l	1: 3: 2	42
To Counters 120. resting	_____ l	1: 8	3
To Swine 6. rest unfold	_____ l	6: —: —	49
To Household-stuffe	_____ l	68: 15: —	11
To Hay 300 load	_____ l	528: 10: —	40
To Beans 10 quarter	_____ l	12: 10: —	15
To Rie 23 qr. 6 bushels	_____ l	36: 16: 3	40
To Fleece-wool resting	_____ l	21: —: —	15
To Gregory Finch, who owes	_____ l	159: 17: 10	40
To Voyage to Roan, rest unfold	_____ l	40: —: —	15
To James Lyster	_____ l	34: —: —	40
To Hamborough Linnen	_____ l	92: 10: —	17
To			41

Debtor and Creditor made Easie.

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To Cochinele	l 98:16:—
To Cash resting	l 691: 3:10½
To Cinamon	l 31: 7: 8
To Edward Coldicot	l 7:19: 3
To Mrs. Dart	l —:14:—
To Gilbert Martin	l 1: 5:—
To Mary Frith	l 4:19: 2
To Broad-cloth 46 yards	l 23:—:—
To Sarcenet 45 Ells	l 22:10:—
To Buckrams 9 pcs	l 4:10:—
To Sheeps-skins 82	l 4: 2:—
To Bed-steds 3	l 2: 5:—
To Chair-frames 12	l —:18:—
To Silk-fringe	l 22:15:—

To Petty-wares, viz.

Silk 1 lb 3 qr. at 30 s.	l 2:12:6
Thred 9 lb. at 2 s. 6 d.	l 1: 2:6
Curtain-Rings 450	l 1: 1:—
Tacks 12500. at 8 d. M.	l —: 8:4
Hair 240 lb. at —	l 1:11:8
Girting 18 pcs. at 2 s.	l 1:16:—

l 8:12:—

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To Lambs 55. at 4 s.	l 11:—:—
To Sir John Old-Castle	l 184:—:—
To Jantian Souchet lb	l 159:15:—
	l 11:19: 8

The Accounts following are Debtors to Ballance, unto which I owe.

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Phil. Greenvile Esq;	l 2000:—:—
John Germin	l 3:12: 9
Rowland Grigson	l 166: 3: 6
Peter Clarke	l 31:17: 6

2. Accounts that are to be closed up by Loss and Gain, whereon are either Profit or Loss, but have no remainder due

Debtor and Creditor made Easie.

due to me or from me, and so have no part in the Account of Ballance; these also are Debtors and Creditors.

As for the Debtors to Loss and Gain, they are these:

Tapistry Dr. to Loss and Gain profited-	l 20 : — : —	2
Thomas Sandys, —————	l — : — : 2	14
Cloath-bed —————	l 8 : 12 : 2	39
Chairs, —————	l 4 : 3 : 8	30

Those that are Creditors by Loss and Gain are these.

Loss and Gain Dr. to Expences, ———	l 87 : 7 : 6	12
To Apparel —————	l 21 : 11 : 8	12
To Husbandry, ———	l 169 : — : 7	12
To Mrs. Larkin, ———	l — : — : 2	12

3. Accounts which are to be closed up, partly by Loss and Gain, and partly by Ballance;

First with the Debtors, or such Accounts as have Gain in them, of this sort is onely *Vandoncks* Account:

<i>Jacob Vandonck</i> is Debtor to Loss and Gain, profited by Exchange —————	l 3 : 6 : —	12
<i>Jacob Vandonck</i> is Debtor to Ballance for 1 R : 8 ft. in his hands, —————	l — : 2 : 5	10

Then with the Creditors, or such Accounts as have Loss in them, as followeth;

Ballance is Dr. to Account of *Horses* for 6 resting, valued at 7 l. a piece, ————— l 42 : — : — | 40 |

Loss and Gain is Debtor to the said, for their use and impairing, ————— l 6 : — : — | 12 |

4, Such Accounts which are to be made Debtors to Loss and Gain for their Profit or Increase, and Creditors by Ballance for their Remainders, viz.

L

Ballance

Debtor and Creditor made Easie.

Ballance Debtor to Mannor of *Lees* for its first cost, ————— *l* 5500:—:—

Mannor of *Lees* Debt. to Loss and Gain for the profit thereof, ————— *l* 782: 12: 3

Ballance Debtor to *Grange* Farm, for its present value, ————— *l* 280:—:—

Note: In the Account of Stock this Lease was valued at 300 *l*. but now a year being elaps'd, it is fit it should be valued at less, which will make no difference in the Account of Ballance; but onely lessen the Gain.

Grange Farm Debtor to Loss and Gain for the Profits thereof, ————— *l* 136: 7: —

Ballance Debtor to Barly for 65 qrs. — *l* 110: 10: —

Barly Debtor to Loss and Gain, — *l* 15:—:—

Ballance Dr. to Oats for 80 qrs. — *l* 64:—:—

Oats Dr. to Loss and Gain, — *l* 1: 5: —

Ballance Dr. to Wheat 118 $\frac{7}{8}$ qrs. — *l* 297: 3: 9

Wheat Dr. to Loss and Gain — *l* 18: 6: 9

Ballance Dr. to Cambrick 382 $\frac{1}{4}$ ells, — *l* 51: 1: 4

Cambrick Dr. to Loss and Gain, — *l* 3: 6: 10

Ballance Dr. to *Linsy Woolfs* 207 $\frac{1}{2}$ yds. — *l* 17: 9: 2

Linsy Woolfs Dr. to Loss and Gain, — *l* 2: 14: 6 $\frac{1}{2}$

Ballance Dr. to Sack 494 $\frac{2}{32}$ gallons, — *l* 132:—: 2

Sack Dr. to Loss and Gain, — *l* 4: 12: 3

Ballance Dr. to Turkey Carpets 4. — *l* 8: 13: 4

Turkey Carpets Dr. to Loss and Gain — *l* —: 13: 4

Ballance Dr. to Feather-beds 4. — *l* 28: 8: —

Feather-beds Dr. to Loss and Gain, — *l* 1: 18: —

Ballance Dr. to Sugars 35 C.: 14 lb. — *l* 131: 16: 10 $\frac{1}{2}$

Sugars Drs. to Loss and Gain, — *l* 217: 14: 8 $\frac{1}{2}$

Ballance Dr. to Ship *Bonadventure* — *l* 225:—:—

Bonadventure Dr. to Loss and Gain — *l* 42: 8: 6

Ballance Dr. to Calves, 31, ————— *l* 31:—:—

Calves

Debtor and Creditor made Ease.

Calves Dr. to Loss and Gain, ———	l	12 : 10 : —
Ballance Dr. to Voyage to <i>Amsterdam</i> , l	38 : 16 : 2	
Voy. to <i>Amsterd.</i> Dr. to loss & gain, — l	11 : 18 : 10	
Ballance Dr. to <i>Gilbert Bently</i> , ——— l	102 : — : —	
<i>Gilbert Bently</i> Dr. to loss and gain, — l	2 : — : —	

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5. And lastly, such Accounts, by overlooking of which I find an Increase into another distinct Commodity; For instance, in the Account of Cows, who have yielded Calves: And Account of Sheep who have yielded Lambs. These are to be closed as followeth.

Calves is Debtor to Account of Cows, for 15. in number, valued at 10 s. per peice, ——— l	7 : 10 : —
Ballance Dr. to Cows 24. which remain, valued at 4 l. 5 s. per piece, ——— l	102 : — : —
Cows Dr. to Loss and Gain, ——— l	7 : 6 : —
Lambs Dr. to Sheep, for 55. at 4 s. — l	11 : — : —
Ballances Dr. to Sheep for 98 at 12 s. — l	58 : 16 : —
Sheep Dr. to Loss and Gain, ——— l	57 : 10 : —

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Having posted all these parcels, and equipoyed the said several Accounts, there remain none to be evened, except that of Loss and Gain, and that of Stock, and also this last Account of Ballance, which three Accounts must ballance one another to a tittle.

To begin therefore with the Account of Loss and Gain, I find the ballance thereof to be l 1204 : 7 : 3 which in regard it is the Result or total Gain of all the Accounts, I carry the same to the Account of Stock, as being the proper Increase of that Account, more than what it formerly was: Therefore say,

Loss and Gain Dr. to Stock, ——— l 1204 : 7 : 3

Then summe up the Account of Stock, and carry the Foot thereof to Ballance.

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L 2

Stock

Debtor and Creditor made Easie.

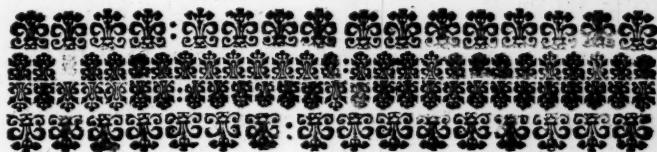
$\frac{1}{2}$

Stock is Debtor to Ballance for the present value of
my Estate— 7151:19: 2

Then summe up the Account of Ballance, both Debtor and Creditor, and if that Account also be evened, thou mayst be confident thy several Entries in the Leidger are duely posted, else thou mayst conclude, there is Errour in the summing up, mis-adding or mis-posting in some of the Entries, which must by pricking over, or new adding up the sides, be found to one Farthing, ere thou shouldest give rest to thy mind.

This is all I can think of, convenient for the Explanation of the Account of ballance, and of the whole work. Learn to understand thus far; and thou wilt be able of thy self to remove other difficulties which do not presently occurre to my mind, especially when thou shalt practise these Rules with thy improved skill, upon a real management of thy own Accounts.

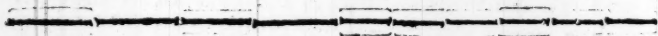
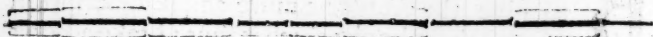
POST-



POSTSCRIPT.

BEfore I finish this for the Press, I thought fit to give the Reader a more ample description of my Waste-book, which is thus: I take a Book of 4 or 6 quire or more, of Paper, and set the number of each Page from first to last, before I begin to use it. Then I assign about one sixth part at the beginning of the Book, for a Waste-Cash-book, for I am not sure I shall at all times keep up my Leidger Entries posted to a day, whereby to see the state of my Cash. Two thirds of the remainder of this Book I allot for Journal Entries of buying and selling, Copies of Invoices, and all other Transactions in matters of Trade beside Cash; or if I be a Retailer, to digest my daily Shop-trade, as hath been shewed. Another part I dedicate for Acquittances of Money paid: Another for all sorts of petty Charges under their several Heads, and so sub-divide the Book according to my Occasions. By which means there is scarce an Entry in my Leidger, but I can readily turn to the Voucher or Original of it, by referring to the Number of the Page in this book; and this will render

der needles such a multitude of Books as divers make use of, to the Confusion of their Apprentices and Servants. And if I had a mind to keep these in five or six Books, I might number the Pages, so as to entail them one to another, and bind them all together in one intire Volumn at a convenient Time; that so the Leidger Entries may still referre unto the Number of the Page in the Waste-book.





Leidger :

No. A.

MDCLXXV.

M



The Alphabet to the following Leidger

		A.	Folio		Folio
A	B.	Pparel	fol. 13	Coldicot	32
		Barly	5	Chair-frames	36
		Bonadventure Ship	9	Cloth-beds	37
		Broughton	16	Chairs	37
		Beans	16	Child	25
		Bayes	18	D.	
		Bently	21	Dumoulin particular	10
		Brandon	26	Dumentin in Company	31
		Biggs	21	Dart	33
		Broad-cloath	34	E.	
B	C.	Buckrams	35	Expences	13
		Bed-steds	35	F.	
		Ballance	40, 41	Fether-beds	7
		Batt	25	Fleece-wool	17
				Filpot	18
				Finch	20
				French-wine	23
				Frith	33
				G.	
				Grange Farm	4
C		Gash	2, 19, 30	Gover	9
		Cows	5	Greenvil	10
		Cambricks	6	Germin	10
		Counters	11	Grigson particular	11
		Calves	11	Grigson company	25
		Collins	17	Green	13
		Crane	17	Grigg	16
		Cochinele in company	26	Grindon	20
		Cochinele particular	27		
		Cinamon	32		
D		Clark	32		

Gonsalez

The Alphabet to the following Leidger.

	Folio.	R.	Folio.
Gonzalez	23	Rabbets	3
Gostwick	27	Raisins particular	8
H.		Raisins in company	24
Horses	4	Roe	14
Husbandry	14	Rie	16
Household-stuffe	15	S.	
Hay	15	Stock	1
Hamborough Linnen	26	School-books	3
I.		Sheep	5
Insurance	21	Sack	7
K.		Sugar	8
L.		Sayes	8
Linsy Woolfy	6	Sandys	14
Lilly	9	Swine	15
Loss and Gain	12, 39	Souchet	22
Lyster	24	Sarcenet	34
Langley	27	Sheep-skins	35
Linsley James	28	Silk-fringe	36
Larkin	33	T.	
Lambs	15	Tapistry	7
M.		Turky Carpets	7
Mannor of Lees	4	V.	
Martin	33	Vandonck	9
N.		Voyage Amsterdam	18
O.		Voyage to Lisbon	20
Oats	5	Voyage to Roan partic.	22
Oldcastle	38	Voyage to Roan company	31
P.		W.	
Pidgeons	3	Wheat	6
Pease	17	Woolsey Roger	29
Prost	22	X.	
Paper	24	Y.	
Petty Wares	36	Z.	
Q.			

Stock

Debtor

		fol	l.	s.	d.
1675. Apr. 10.	To <i>Phil. Greenvil Esq;</i> due	10	206	0	—
	To <i>John Germin of Lisbon, 24 L Res</i>	10	9	—	—
	To <i>Rowland Grigson of Malaga</i>	11	34	19	4
	To <i>John Lilly of London</i>	9	125	—	—
1676. Apr. 9.	To Ballance being the value of my Estate,	41	715	19	2
			938	18	6

Stock

Creditor

	fol	l.	s.	d.
1575 Apr. 10. By Cash for money rest in my hands —	2		5	—
By School-books, which I value at —	3	1		—
By Pidgeons 6 pair —	3		9	—
By Rabbits 9 remaining —	3		6	—
By Grange-Farm a Lease —	4	300		—
By Cows 20. valued at —	5	80		—
By Horses 6 —	4	48		—
By Sheep 200 —	5	120		—
By Mannor of Lees —	4	500		—
By Wheat 100 quarters —	6	240		—
By Barly 50 qr. —	5	75		—
By Oats 60 qr. —	5	54		—
By Cambrick 477 $\frac{1}{2}$ ells —	6	63	14	8
By Linsy Woolfy 325 yards —	6	27	1	8
By Sack 538 gallons —	7	143	14	8
By Tapistry 6 pcs —	7	104		—
By Turky Carpets 6 —	7	13		—
By Feather-beds 5 —	7	35	10	—
By Sugar 110 C. 3 qr. 14 lb —	8	554	7	6
By Sayes 10 pcs —	8	35	10	—
By Raisins 160 C. —	8	312		—
By John Gover of London —	9	115		—
By Jac. Vandonck of Amsterdam 1120 } guilders val. at 21 d. per guilder. —	9	98		—
By Job. Damonlin of Rouen 128 Livres } 10 Sols, val. at 18 d —	10	9	12	9
By the Ship Bonadventure my $\frac{1}{2}$ part —	9	250		—
By loss and gaingained in a year past —	39	1204	7	3
		9380	18	6

1676. Apr. 9.

		fol	l.	s.	d.
1675. Apr.	10.	To Stock so much in Money resting —	1		5
	14.	To Pidgeons 4 young pair sold —	3		4
	16.	To the said recd for the 6 old pair —	3		7 6
	17.	To Rabbets receiv'd for 8 sold —	3		5 4
	19.	To loss and gain given me by my unkle —	12		1 6
	23.	To Sheep for 100 Ews and Lambs sold —	5	85	
		To Calves for 3 sold —	11	4	
	25.	To Grange Farm for But. & Cheese sold, —	4	22	
	27.	To Tho. Roe, formerly lent, & now recd —	14	10	
May	4.	To Wheat recd for 20 qr. sold —	6	52	
	8.	To Tho. Green of whom recd in part —	13	28	2 6
	21.	To Wheat receiv'd for 10 qr. —	6	27	10
		To Barly receiv'd for 20 qr. —	5	37	
		To Oats recd for 20 qr. —	5	20	
	31.	To Tho. Green of whom recd in full —	13	28	2 6
		To John Gover recd in part —	9	80	
Jun.	15.	To Pease recd for 8 $\frac{1}{2}$ qr. sold —	17	13	3 6
	30.	To Cambrick for 23 ells sold —	6	3	17 6
		To Linfy Woolfy for 56 $\frac{1}{2}$ yards sold —	6	6	4 $\frac{1}{2}$
		To sack for 5 gall. & $\frac{1}{4}$ pint sold —	7	1	19
July	24.	To Mrs. Larkin of whom recd in full —	33	1	14 6
	28.	To Cambrick for 48 ells sold —	6	8	2
		To Linfy Woolfy for 28 yards sold —	6	2	19 6
		To Sack for 13 gallons 1 pint sold —	7	5	3 6
		To Cinamon for 2 lb. 10 ounce sold —	32		9 10
				438	8 $\frac{1}{2}$

Cash

Creditor

2

		fol	l.	s.	d.
1675 Apr. 12.	By Counters pd for 180 bo. at 6 for 1 d.	11	—	2	6
13.	By Pidgeons pd for a peck of Tares —	3	—	1	—
17.	By Expences for a parcel of Apples —	13	—	—	6
18.	By School-books pd in part —	3	—	1	6
20.	By Grange Farm paid for Manure —	4	1	10	—
21.	By the said paid for Seed-corn —	4	24	3	—
24.	By the said pd Besse Hobbs her wages —	4	2	10	—
25.	By Hay pd for mowing, stacking, &c. —	15	1	11	6
26.	By Thomas Roe to whom lent —	14	10	—	—
	By Expences laid out —	13	23	11	6
	By loss and gain, want in Cash —	12	—	6	8
28.	By Grange Farm, pd Taxes —	4	1	10	—
	By John Broughton Esq; for Taxes —	16	1	5	—
May 2.	By the said to whom pd in full —	16	23	15	—
5.	By Cows pd for 4. at 5 l. 11 s. a piece —	5	22	4	—
	By Calves 4. at 10 s. a piece —	11	2	—	—
9.	By Acc. of Husband. pd for hedging, &c. —	14	9	18	—
10.	By Thomas Roe to whom pd in full —	14	—	3	—
11.	By Expences disburst —	13	8	6	8
12.	By Mannor of Lees paid Taxes —	4	6	10	—
14.	By Swine 6 bought —	15	6	—	—
	By Household-stuffe bought —	15	68	15	—
15.	By Husbandry disburst —	14	12	15	11
	By Expences for Wine, Spice —	13	11	17	—
	By Apparel —	13	9	15	6
19.	By Phil. Greenvil Esq; to whom paid —	10	60	—	—
June 7.	By Husbandry paid for threshing —	14	34	16	8
Aug. 4.	By broad-cloath 72 yards bought —	34	36	—	—
	By Sarcenet 60 ells bought —	34	30	—	—
	By Buckram 10 pcs bought —	35	5	—	—
	By Sheep-skins 100 bought —	35	5	—	—
	By Acc. of Cash transported to fol. —	19	18	18	1 1/2
			438	8	1 1/2

		fol	l.	s.	d.
1675 Apr. 10.	To Stock for a parcel which I value—	1	1		
18.	To Cash paid in part of another parcel—	2		1	6
	To Counters pd in full of the said parcel	11		1	8
				1	3 2

Pidgeons

Debtor

		Pair.			
1675. Apr. 10.	To Stock for —————	6	1	9	—
13.	To Cash for Tares —————		2	1	—
	To loss and gain, gained by this Acc. —	12		1	6
				11	6

Rabbets

Debtor

		No.			
1675. Apr. 10.	To Stock remaining —————	9	1	6	—

School-Books

Creditor

3

	fol	l.	s.	d.
1676. Apr. 9. By ballance rest as part of my Stock—	40	1	3	2

Pidgeons

Creditor

1675. Apr. 14. By Cash recd for 4 pair young —	2	—	4	—
16. By the said recd for 6 pair old — 6 —	2	—	7	6
	6	—	11	6

Rabbets

Creditor

No.

1675. Apr. 17. By Cash recd for sale of — 8 —	2	—	5	4
By loss and gain one died — 1 —	12	—	—	8
	9	—	6	—

N

Mannor of Lees

Debtor

		fol	l.	s.	d.
1673. Apr. 10.	To Stock valued at 20 years purchase,				
	275 l. per annum	1	55	00	—
May. 22.	To Cash paid Taxes	2		6	10
1676. Apr. 9.	To Loss and Gain for Profit	12	782	12	3
			6289	2	3

Grange-Farm

Debtor

1675. Apr. 10.	To Stock valued my Lease	1	300	—	—
20.	To Cash pd for 60 load of Manure	2	1	10	—
21.	To Cash pd for Seed-Corn	2	24	3	—
24.	To Cash paid Bessie Hobbs her wages	2	2	10	—
28.	To Cash pd Taxes	2	1	10	—
May. 1.	To John Bronghton Esq; 6 Mo. Rent	16	25	—	—
1676 Apr. 9.	To loss and gain profited -	12	136	7	—
			491	—	—

Horses

Debtor

1675. Apr. 10.	To Stock 6 Horses val. at 8 l. pc	6	48	—	—
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Mannor of Lees

Creditor

4

		fol	l.	s.	d.
1675 May 17.	By Hay gathered 200 load at 35 s. —	15	350	—	—
	By Husbandry more 50 load at 35 s. —	14	87	10	—
June 7.	By Wheat reaped 66 qr. at 50 s. —	6	165	—	—
	By Barly, reaped 49 qr. at 34 s. —	5	83	6	—
	By Rie reaped 23 $\frac{1}{2}$ qr. at 31 s. —	16	36	16	3
	By Oats reaped 50 qr. at 16 s. —	5	40	—	—
	By Pease reaped 10 qr. at 28 s. —	17	14	—	—
	By Beans reaped 10 qr. at 25 s. —	16	12	10	—
1676. Apr. 9.	By ballance —	40	55	00	—
			6289	2	3

Grange Farm

Creditor

1675. Apr. 23.	By Cash recd for butter and cheefe —	2	22	—	—
25.	By 100 load Hay valued at 35 s. —	15	175	—	—
May 3.	By Calves No. 16. valued at 17 s. 6 d. pc —	11	14	—	—
1676. Apr. 9.	By ballance which I value my Lease —	40	280	—	—
			491	—	—

Horses

Creditor

Horses.

1676. Apr. 5.	By Loss and Gain, lost by their use —	12	6	—	—
	By ballance resting val. at 7 l. pc —	6	40	42	—
				48	—

Cows

Debtor

		Cows.	fol	l.	s.	d.
1675. Apr. 10.	To Stock for No. 20 val. at 4 l.	20	1	80	—	—
May 5.	To Cash bought at 5 l. 11 s. pcs.	4	2	22	4	—
1676. Apr. 9.	To loss and gain, profited	—	12	7	6	—
		24		109	10	—

Sheep

Debtor

		Sheep.				
1675. Apr. 10.	To Stock valued at 12 s.	200	1	120	—	—
1676. Apr. 9.	To loss and gain profited	—	12	57	10	—
		200		177	10	—

Barly

Debtor

		Quar.				
1675. Apr. 10.	To Stock val. at 30 s. per qr.	50	1	75	—	—
June 7.	To Mann. of Lees, reap. val. 24 s.	49	4	83	6	—
1676. Apr. 9.	To loss and gain, profited	—	12	15	—	—
		99		173	6	—

Oats,

Debtor

		Quar.				
1675. Apr. 10.	To Stock val. at 18 s. per qr.	60	1	54	—	—
June 7.	To Man. of Lees, gathered, at 16 s.	50	4	40	—	—
1676. Apr. 9.	To loss and gain profited	—	12	1	5	—
		110		95	5	—

Cows

Creditor

		Cows.	fol	l.	s.	d.
1676 Apr. 9.	By Calves No. 15. val. at 10 s. pc.	11	11	7	10	—
	By ballance rest. val. at 4 l. 5 s. —	24	40	102	—	—
		24		109	10	—

Sheep

Creditor

		Sheep.				
1675. Apr. 23.	By Cash recd by the sale of —	100	2	85	—	—
May 11.	By Expences spent in the house,	2	13	1	14	—
16.	By Fleece-wool sheared 24 tod		17	21	—	—
1676. Apr. 9.	By Lambs yielded 55 at 4 s. —		15	11	—	—
	By ballance resting at 12 s. —	98	40	58	16	—
		200		177	10	—

Barly

Creditor

		Quar.				
1675. May 7.	By Tho. Green, to w ^m sold at 36 s.	10	13	18	—	—
9.	By Husbandr. exch. for Utensils,	3	14	6	—	—
11.	By Expences spent in the house,	1	13	1	16	—
21.	By Cash received for —	20	2	37	—	—
1676. Apr. 9.	By ballance resting at 34 s. —	65	40	110	10	—
				173	6	—
		99				

Oats

Creditor

		Quar.				
1675. May 7.	By T. Green to w ^m sold at 22 s. 6 d.	10	13	11	5	—
21.	By Cash received for —	20	2	20	—	—
1676. Apr. 9.	By ballance resting val. at 16 s.	80	40	64	—	—
		110		95	5	—

6

Wheat

Debtor

	Quar.	fol	l.	s.	d.
1675. Apr. 10. To Stock valued at 48 s. per Qt.	100	1	240	—	—
June 7. To Man. of Lees, reaped, val. 50s.	66	4	165	—	—
1676. Apr. 9. To loss and gain profited —		12	18	6	9
	166		423	6	9

Cambrick

Debtor

	Ells.				
1675. Apr. 10. To Stock val. at 2 s. 8 d. per Ell--	477 $\frac{1}{2}$	1	63	14	8
1676. Apr. 9. To loss and gain, profited —		12	3	6	10
	477 $\frac{1}{2}$		67	1	6

Linsy-Woolfy

Debtor

	Yards				
1675. Apr. 10. To Stock val. at 20 d. per yard	325	1	27	18	
1676. Apr. 9. To loss and gain profited —		12	2	14	6 $\frac{1}{2}$
	325		29	16	2 $\frac{1}{2}$

Wheat

Creditor

6

		Qu.	B.	fol	l.	s.	d.
1675. May 4.	By Cash of Jones for sale of —	20		2	52	—	—
7.	By Tho. Green, to whom sold —	10		13	27	—	—
20.	By Tho. Roe in Exchange for Hay	6 :	3	14	17	17	—
11.	By Expences spent in the house,	— :	6	13	1	16	—
21.	By Cash received for sale of —	10 :	—	2	27	10	—
1676. Apr. 9.	By Ballance rest valued at —	118 :	7	40	297	3	9
					166	423	6 9

Cambrick

Creditor

			Ells.				
1675. Jan. 30.	By Cash recd this week for sale,	23		2	3	17	6
	By Mrs. Dart for sale of —	4		33		14	—
July, 20.	By Mary Frith for —	20		33	3	6	8
28.	By Cash recd this Month past —	48		2	8	—	—
1676. Apr. 9.	By ballance rest valued at —	382 $\frac{7}{8}$		40	51	1	4
					477 $\frac{7}{8}$	67	1 6

Linsy Woolfy

Creditor

			Yards.				
1675. Jan. 30.	By Cash recd this week for sale of	58 $\frac{1}{2}$		2	6	—	4 $\frac{3}{4}$
	By Mrs. Larkin for sale of —	16		33	1	14	8
July 20.	By Mary Frith to whom sold —	15		33	1	12	6
28.	By Cash recd this month past —	28		2	2	19	6
1676. Apr. 9.	By ballance rest unfold —	207 $\frac{1}{2}$		40	17	9	2
					325	29	162 $\frac{3}{4}$

Sack

Debtor

		Gal.	Qt.	Pi.	fol.	l.	s.	d.
1675. Apr. 10.	To Stock val at 5s. 4d. per gal.	539	—	—	1	143	14	8
1676. Apr. 9.	To loss and gain profited	—	—	—	12	4	12	3
		539				141	6	11

Tapistry

Debtor

			Pieces.					
1675. Apr. 10.	To Stock 6 pcs val at 100 l. all--	6	1	100	—	—	—	—
1676. Apr. 9.	To loss and gain profited	—	12	20	—	—	—	—
		6		120	—	—	—	—

Turky Carpets

Debtor

			Pieces.					
1675. Apr. 10.	To Stock 6 pcs val at 13 l. all--	6	1	13	—	—	—	—
1676. Apr. 9.	To loss and gain profited	—	12	13	4	—	—	—
		6		13	13	4	—	—

Feather-beds

Debtor

			Beds.					
1675. Apr. 10.	To Stock for	5	1	35	10	—	—	—
1676. Apr. 9.	To loss and gain profited	—	12	1	18	—	—	—
		5		37	8	—	—	—

Sack		Creditor				7		
		Gal.	Qt.	Pi.	fol	l.	s.	d.
1675. June 30.	By Cash recd for sale of —	5	—	$\frac{1}{2}$	2	1	19	—
	By <i>Gabriel Martin</i> for —	3	1	33		1	5	—
July 26.	By <i>Ed. Coldicot</i> a Rundlet —	22	6	32		7	19	3
28.	By Cash recd this Moneth —	13	—	$\frac{1}{2}$	2	5	3	6
1676. Apr. 9.	By Ballance resting —	494	—	$2\frac{1}{4}$	40	132	—	2
		539	—	—	—	148	6	11

Tapistry		Creditor			
		Pieces.			
1675. Aug. 23.	By Sir <i>John Old-Castle</i> for —	6	38	120	—

Turky Carpets		Creditor			
		Pieces.			
1675. Aug. 23.	By Sir <i>John Old-Castle</i> for —	2	38	5	—
1676 Apr. 9.	Ballance rest unfold —	4	40	8	13 4
		6	—	13	13 4

Feather-beds		Creditor			
		Beds.			
1675. Aug. 23.	By Sir <i>John Oldcastle</i> for —	1	38	9	—
1676. Apr. 9.	By ballance rest unfold —	4	40	28	8
O		5	—	37	8

Sugar

Debtor

		C.	qr.	lb.	fol	l.	s.	d.
1675. Apr. 10.	To Stock val. at 5 l.---	110	3	14	1	554	7	6
Nov. 5.	To los & gain, prof. on the said	3	—	14	12	57	17	—
Dec. 24.	To Dom. Gonzalez for 24 ch.	130	2	—	23	215	12	6
	To John Germin for cust. and charg. in Portugal---	—	—	—	10	21	1	6
26.	To Cash pd cust. & ch. in Lond.	—	—	—	19	78	5	6
Jan. 5.	To Greg. Finch abated for dam	—	—	—	20	3	—	—
1676. Apr. 9.	To los and gain profited	—	—	—	12	217	14	8 $\frac{1}{2}$
		244	2	—	—	1147	18	8 $\frac{1}{2}$

Raisins

Debtor

		C.	qr.	lb.				
1675. Apr. 10.	To Stock resting val. at 39 s. C.	160	—	—	1	312	—	—
Oct. 1.	To Cash for Charges---	—	—	—	19	2	1	8
	To los & gain prof. by weight	2	1	21	12	4	—	—
		162	1	21	—	318	1	8

Sayes

Debtor

		Pieces.						
1675. Apr. 10.	To Stock val. at 3 l. 11 s. piece,	10	1	35	10	—	—	—
Oct. 17.	To Cash bought at 3 l. 12 s. piece	10	19	36	—	—	—	—
Dec. 28.	To Ditto for dying, preff. &c.	—	19	2	8	4	—	—
	To los & gain, abated the dyer,	—	12	—	6	8	—	—
		20	—	74	5	—	—	—

Sugar

Creditor

8

		C.	qr.	lb.	fol.	l.	s.	d.
1675. Sept. 15.	By John Grigg 3 chests---	15	3	10	16	88	14	—
Nov. 5.	By Gregory Finch 17 chests---	98	—	18	20	523	10	6
Jan. 3.	By the said for 12 chests---	64	3	14	20	264	7	4
Feb. 5.	By Voy. to Roan 6 chests---	30	2	—	31	137	5	—
	By Cash recd impost of the sd	—	—	—	30	2	5	—
1676. Apr. 9.	By ballance rest unfold---	35	—	14	40	131	16	10½
		244	2	—	—	1147	188	½

Raisins

Creditor

		C.	qr.	lb.				
1675. Octob. 1.	By Jos. Crane sold at 36 s. 8 d.	162	1	21	17	289	7	6
	By loss and gain lost---	—	—	—	12	28	14	2
		162	1	21	—	318	1	8

Sayes

Creditor

			Pieces.				
1675. Oct. 27.	By Voy. to Amsterdam sent---	10	18	36	—	—	—
Dec. 4.	By Voy. to Roan sent---	10	22	38	5	—	—
		20	—	74	5	—	—

John Gover

Debtor

		fol	l.	s.	d.
1675. Apr. 10.	To Stock which he owes me	I	115		

Jacob Vandonck

Debtor

1675. Apr. 10.	To Stock he owes me	1120 : —	I	98	
Dec. 3.	To voy. to Amst. for 10 pcs Bays fold	733 : 12	18	63	15 10
18.	To Cash remit. him at 38s. 6d.	2310 : —	19	200	
1676. Apr. 9.	To loss & gain prof. by exch.		12	3	6
	To Ballance he rests owing	I : 840		2	5
		4165 : —		365	4 3

Ship Bonadventure

Debtor

1675. Apr. 10.	To Stock for $\frac{1}{2}$ part thereof costs	I	250		
Nov. 2.	To Cash pd Premium & ch of Insurance	19	7	11	6
1676. Apr. 9.	To loss and gain profited	39	42	8	6
			300		

John Lilly

Debtor

1675. Dec. 28.	To Cash paid him	19	125		
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John Gover

Creditor

9

		fol	l.	s.	d.
1675. May. 31.	By Cash receiv'd in part	2	80	—	—
Nov. 25.	By Cash received	19	21	—	—
	By los and gain lost by him	12	14	—	—
			115	—	—

Jacob Vandonck

Creditor

		<i>R</i>			
1675. Dec. 5.	By Hugh Proft he remits	1155 : —	22	100	—
20.	By John Duzmoulin to whom he remits	2293 : 4	10	202	10
	By los and gain charges	16 : 16	12	1	9
Jan. 1.	By Paper for 240 Ream	700 : —	24	61	5
		4165 : —		365	4

Ship Bonadventure

Creditor

1675. Nov. 25.	By Peter Biggs for my $\frac{1}{2}$ Dividend of the Profit of a Voyage	21	75	—	—
1676. Apr. 9.	By ballance which I value my part	40	225	—	—
			300	—	—

John Lilly

Creditor

1675. Apr. 10.	By Stock which I owe him	1	125	—	—
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John Dumoulin

Debtor

		lb.	fol	l.	s.	d.
1675. Apr. 10.	To Stock he owes me	128:10:	1	9	12	9
Nov. 1.	To Cash remitted to him	2769: 4:	19	200	—	—
Dec. 8.	To Cash he draws upon me	233:—:	19	17	6	3
20.	To loss & gain, pro. by exch.	—	12	15	6	6
22.	To J. Vandon. who rem. him	2700:—:	9	202	10	—
		5830:14:		444	15	6

Philip Greenvil Esq;

Debtor

1675. May. 19.	To Cash paid him Interest	2	60	—	—
1676. Apr. 9.	To ballance due to him	40	2000	—	—
			2060	—	—

John Germin

Debtor

		Res				
1675. Dec. 24.	To Dom. Gonzalez of w ^m recd	160	000	23	60	—
1676. Apr. 9.	To ballance due to him	9	0700	40	3	12 2
		169	0700		63	12 9

John Damoulin

Creditor

to

		lb.	fol	l.	s.	d.
1675. Dec. 8.	By <i>Jantian Souchet</i> to whom remitted ———	3000:—	22	225	—	—
20.	By <i>French Wine</i> lost on the exch. of the said parcel —	130:14:—	23	9	16	—
22.	By Cash he remits me ———	2691:—	19	209	6	—
	By loss and gain ch. on said —	9:—	12	—	13	6
		5830:14:—		444	15	6

Phil. Greenvil Esq;

Creditor

1675. Apr. 10.	By Stock due to him on Mortgage —	12060	—	—	—	—
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John Germin:

Creditor

		Res				
1675. Apr. 10.	By Stock due to him ———	24	0000	1	9	—
Dec. 24.	By Voy. <i>Lisb.</i> char. on goods —	89	0500	20	33	11 3
	By Sugar charges on 24 ch. —	56	0200	8	21	1 6
		Res	169	0700	63	12 9

Rowland Grigson of Malaga his

Account Currant

Debtor

		fol	l.	s.	d.
1675. Jan. 10.	To Cash pd for 50 Bays & cha. sent him-	30	267	18	—
	To los and gain for my Commission —	12	7	8	9
	To R.G. his Acc. of time pd Dyer & Pack.	25	27	2	—
14.	To Cash pd Anne Behout by his Order-	30	150	—	—
	To ballance due to him —————	40	166	3	6
			618	12	3

Counters

Debtor

		No.			
1675. Apr. 12.	To Cash bought at 6 for 1 d. —	180	2	2	6
14.	To los and gain gained ———	60	12	—	10
		240		3	4

Calves

Debtor

		No.			
1675. May. 3.	To Grange Farm val. at 17s. 6d. ps	16	4	14	—
5.	To Cash paid for —————	4	2	2	—
	To Cows for increafe of ———	15	5	7	10
	To los and gain profited ———	39	12	10	—
		35		36	—

Rowland Grigson

Creditor

11

		fol	l.	s.	d.
1675 Apr. 10.	By Stock due to him	1	34	19	4
Jan. 9.	By Raifins due to him ready Money	24	213	12	11
12.	By R.G. Acc. of time receiv'd of Crane	25	370		
			618	12	3

Counters

Creditor

		No.			
1675. Apr. 18.	By School-books exchanged	120	3	1	8
1676. Apr. 9.	By ballance resting	120	41	1	8
		240		3	4

Calves

Creditor

		No.			
1675 Apr. 23.	By Cash recd for sale of	3	2	4	
May 11.	By Expences in house-keeping	1	13	1	
1676. Apr. 9.	By ballance resting unfold	31	40	31	
		35		36	

		fol	l.	s.	d.
1575 Apr. 17.	To Rabbets for one being dead	3			8
26.	To Cash wanting	2		6	8
Jun. 15.	To Pease lost in Measure	17		10	—
Oct. 1.	To Raisins lost on that Account	8	28	14	2
20.	To Jos. Crane and Comp. abated	17		1	6
Nov. 20.	To Account of Insurance lost	21	67	10	—
25.	To John Govers Bankrupt	9	14		—
30.	To Cash, Postage of Letters, Porters, &c.	19	1	18	—
Dec. 20.	To Jacob Vandonck Provision, &c.	9	1	9	3
22.	To John Dumoulin Provision, &c.	10		13	6
1676 Apr. 9.	To Horses impaired by a years use	4	6		—
	To Expences the year past	13	87	7	6
	To Apparel in the said time	13	21	11	8
	To Husbandry of the Farm and Lands	14	169		7
	To Mrs. Larkin an Abatement	33			2
	To it self carried forward	39	1122	13	11
			1521	17	7

Loss and Gain

Creditor

12

		fol	l.	s.	d.
1675. Apr. 14.	By Counters gained	11			10
	By Pidgeons gained	3		1	6
19.	By Cash given me by my Uncle	2		1	6
Jun. 15.	By Pease gained	17	1	7	3
Oct. 1.	By Raisins gained in the weight	8	4		
Nov. 5.	By Sugars gained	8	57	17	
Dec. 15.	By French Wines gained	23	49	16	4
22.	By John Dumoulin gained by Exchange	10	15	6	6
24.	By Voy. to Lisbon gained	20	3	13	3
28.	By Sayes so much abated the Dyer	8		6	8
Jan. 5.	By Paper gained	24	8	15	2
9.	By Raisins of R. G. provision	24	16	15	3
10.	By R.G. Acc. curr. provis. of 50 Bayes	11	7	8	9
20.	By Francis Brandon gained	26	20	4	11
Feb. 25.	By Cochinele in Comp.	26	23	16	
Mar 22.	By Voy. to Roan in Comp.	31	39	14	
1676. Apr. 9.	By Mannor of Lees	4	782	12	3
	By Grange Farm	4	136	7	
	By Cows	5	7	6	
	By Sheep	5	57	10	
	By Barly	5	15		
	By Oats	5	1	5	
	By Wheat	6	18	6	9
	By Cambrick	6	3	6	10
	By Linfy Woolfy	6	2	14	6½
	By Sack	7	4	12	3
	By Tapistry	7	20		
	By Turkey Carpets	7		13	4
	By Feather-beds	7	1	18	
	By Sugar	8	217	14	8½
	By Jacob Vandonck	9	3	6	
			1521	17	7

		fol	l.	s.	d.
1675. Apr. 17.	To Cash for Apples	2			6
26.	To Cash disburst	2	23	11	6
May 11.	To Cash disburst	2	8	6	8
	To Sheep 2.	5	1	14	—
	To Calves 1.	11	1	—	—
	To Wheat, bushels 6	6	1	16	—
	To Tho. Sandys Mercer	14	2	1	2
	To Barly bushels 8.	5	1	16	—
15.	To Cash for Wine, Groceries, &c.	2	11	17	—
Jun. 15.	To Pease bushels 9.	17	1	13	9
Nov. 30.	To Cash disburst	19	34	19	5
			89	6	—

Apparel

Debtor

1675. May 15.	To Cash disburst	2	9	15	6
Nov. 30.	To Cash disburst	19	11	16	2
			21	11	8

Thomas Green

Debtor

1675. May 7.	To Wheat for 10 qr. at 54 s.	6	27	—	—
	To Barly 10 qr. at 36 s.	5	18	—	—
	To Oats 10 qr. at 22 s. 6 d.	5	11	5	—
			56	5	—

Expences

Creditor

13

		fol	l.	s.	d.
1675. Apr. 25.	By Hay victuals to the Labourers	15	1	18	6
1676 Apr. 9.	By Loss and Gain	12	87	7	6
			89	6	—

Apparel

Creditor

1676. Apr. 9.	By Loss and Gain	12	21	11	8
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Thomas Green

Creditor

1675. May 8.	By Cash received in part	2	28	2	6
31.	By Cash received in full	2	28	2	6
			56	5	—

	fol	l.	s.	d.
1675. Apr. 26. To Cash lent him	2	10	—	—
May 10. To Wheat for 6 qr. 3 Bat 56 s. per qr.	6	17	17	—
To Cash paid him in full	2	—	3	—
		28	—	—

Thomas Sandys

Debtor

1675. Nov. 30. To Cash paid him	19	2	11	—
1676 Apr. 9. To loss and gain abated	39	—	—	2
		2	11	2

Husbandry

Debtor

1675. May 9. To Cash pd Goodman Bird, hedging	2	9	18	—
To Barly exchanged for a Cart, &c.	5	6	—	—
10. To Tho. Roe for 10 load of Hay	14	18	—	—
15. To Cash paid work-men and wages	2	12	15	11
17. To Mannor of Lees 50 load hay to spend	4	87	10	—
June 7. To Cash pd the reapers, threshers, &c.	2	34	16	8
		169	—	7

Thomas Roe

Creditor

14

1675: Apr. 27.

May 10.

By Cash received

By husbandry for 10 load Hay

fol

l.

s.

d.

2

10

14

18

28

Thomas Sandys

Creditor

1675: May 11.

By Expences as per his bill

13

2 11 2

Husbandry

Creditor

By Loss and Gain

12

169

7

15

Swine

Debtor

		fol	l.	s.	d.
1675. May. 14.	To Cash bought	6	2	6	—

Household-stuffe

Debtor

1675. May 14.	To Cash bought	2	68	15	—
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Hay

Debtor

					Load.
1675. Apr. 25.	To Cash pd for mowing & stacking	100	2	1	11 6
	To Expences for Viſuals to the men	—	13	1	18 6
	To Grange Farm, which I val. the ſame	—	4	175	—
May 17.	To Mannor of Lees gathered	200	4	350	—
		300		528	10

Lambs

Debtor

1676. Apr. 9.	To Sheep which yeilded	55	5	11	—

Swine

Creditor.

15

		fol	l.	s.	d.
1676 Apr. 9.	By Ballance resting	6—40	6		

Household-stuffe

Creditor

1676 Apr. 9.	By Ballance resting	40	68	15	
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Hay

Creditor

Load.

1676 Apr. 9.	By ballance resting	300.—40	528	10	
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Lambs

Creditor

Lambs

1676 Apr. 9.	By Ballance resting,	55—41	11		
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Q

16 John Broughton Esq; Debtor

		fol	l.	s.	d.
1675 Apr. 28.	To Cash, paid Taxes for him ———	2		1	5 —
May 2.	To Cash paid him in full ———	2		23	15 —
				25	— —

John Grigg Debtor

C. qr. lb.

1675 Sept. 15.	To Sugar 3 ch. 15:3:10. at 5 l. 12s. per C.	8	88	14	—
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Rie Debtor

Qr. B.

1675 June 7.	To Man. of Lees, reaped at 31 s. 23:6:	4	36	16	3
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Beans Debtor

Qr. B.

1675 June 7.	To Man. of Lees, valued at 25 s. 10:—	4	12	10	—
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John Broughton Esq; Creditor

16

	fol	l.	s.	d.
1673. May 1. By Grange Farm for 6 Months Rent,—	4	25		

John Grigg

Creditor

1675. Sept. 15 By Cash received —————	19	38	14	—
By Ralph Collins, on whom assigned —	17	50		—
		88	14	—

Rie

Creditor
Qu. B.

1676. Apr. 9. By Ballance unfold —————	23 : 6. —	40	36	16	3
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Beans

Creditor
Qu. B.

1676. Apr. 9. By Ballance unfold —————	10 : 6. —	40	12	10	—
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	fol	l.	s.	d.
1675. May 16. To Sheep gathered at shearing 24 Tod-	5	21	—	—

Pease

Debtor

Qu. B.

1675. June 7. To Man. of Lees val. at 28 s. per qr. 10:—	4	14	—	—
15. To Loss and Gain, profited ———	12	1	7	3
10:—		15	7	3

Ralph Collins

Debtor

1675. Sept. 16. To John Grigg's Affignation ———	16	50	—	—
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Joseph Crane & Company Debtors

1675. Oct. 1. To Raisins 100 barrels Sold them, ———	8	28	7	6
Jan. 9. To Rais. Acc. of R. G. for 100 barr. 200 frails, —	24	670	12	—
		959	19	6

Fleece-Wool

Creditor

17

		fol	l.	s.	d.
1676. Apr. 9.	By Ballance, resting	40	21		

Pease

Creditor

Qr. B.

1675. June 15.	By Cash, sold at 31 s. a qr.	8:4:2	13	3	6
	By Expences valued at	1:1:13	1	13	9
	By loss & gain short of measure,	3:12		10	
		10:-	15	7	3

Ralph Collins

Creditor

1675. Jan. 12.	By Cash recieved of Robert Eeds	19	50		
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Joseph Crane & Compa. **Creditors**

1675. Oct. 16.	By Cash recd in part	19	150		
20.	By Cash recd in full	19	139	6	
	by loss and gain, abated	12		1	6
Jan. 9.	by Cash recd in part	19	300		
12.	by Cash, recd in full	19	370		
	by R.G. Acc. of time abated	25		12	
			959	19	6

		pcs	fol	l.	s.	d.
1675. Oct. 17.	To Cash paid for 10 pcs	10	19	49	17	—

John Filpot Cooper

Debtor

1675. Dec. 18.	To French Wines for 12 empty hhs.	23	1	4	—
15.	To Cash paid him in full,	19	—	19	—
			2	3	—

Voyage to Amsterdam,

Debtor

1675. Oct. 27.	To Bayes 10 pcs sent <i>per</i> the <i>Hopewell</i>	18	49	17	—
	To Sayes 10 pcs sent <i>per</i> the same	8	36	—	—
	To Cash for Custom and charges	19	4	16	2
1676. Apr. 9.	To Loss and Gain, gained	39	11	18	10
			102	12	—

Bayes

Creditor

18

		pcs.	fol	l.	s.	d.
1675. Off. 27.	By Voyage to <i>Amsterdam</i> sent—	10	49	49	17	—

John Filpot

Creditor

1675. Dec. 15.	By French Wines for Cooperidge—	23		2	3	—
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Voyage to Amsterdam

Creditor

1675. Dec. 3.	By <i>Jacob Vandonck</i> for sale of 10 Bayes,	9		63	15	10
1676. Apr. 9.	By Ballance, rest unfold 10 Sayes,—	40		38	16	2
				102	12	—

		fol	l.	s.	d.
1673. Aug. 4.	To foot of former Account in folio	2	18	18	1½
Sept. 13.	To John Grigg, receiv'd in part	16	38	14	—
Oct. 16.	To Jos. Crane and Comp. receiv'd in part	17	150	—	—
20.	To the said, reciev'd in full	17	139	6	—
Nov. 5.	To Gregory Finch rec'd in part	20	300	—	—
19.	To Insurance rec'd for 150 <i>l.</i> Premium,	21	4	10	—
25.	To Roger Clark received	19	50	—	—
	To John Gover, of whom received	9	21	—	—
Dec. 10.	To Gregory Finch received	20	150	—	—
	To Peter Biggs received	21	40	—	—
22.	To John Dumoulin, remitted me,	10	209	6	—
28.	To Lawrence Lenfant, received,	23	399	—	—
Jan. 9.	To Jos. Crane and Comp. rec'd in part	17	300	—	—
	To Ralph Collins recd. of Robert Eeds,	17	50	—	—
12.	To Hugh Proft recd of Char. Gilbon,	22	100	—	—
	To Peter Biggs received in full,	21	35	—	—
	To James Lyster, received in part,	24	40	—	—
	To Greg. Finch, received in part	20	175	—	—
	To Jos. Crane and Comp. recd in full,	17	370	—	—
			2590	14	1½

Cash

Creditor

19

		fol	l.	s.	d.
1675. Aug. 4.	By Bed-steds 4 bought-----	35	3	—	—
	By Chair-frames, 4 bought--	36	1	16	—
	By Silk-fringe, 20 lb-----	36	35	—	—
	By Petty-wares of several sorts,-----	36	7	18	4
27.	By Petty-wares of several sorts,-----	36	2	1	10
Oct. 1.	By Raisins, charges after Sale,-----	8	2	1	8
17.	By Bayes for 10 pcs bought-----	18	49	17	—
	By Sayes for 10 pcs bought,-----	8	36	—	—
20.	By Voy.to <i>Amsterdam</i> , Custom & charg-	18	4	16	2
Nov. 1.	By <i>John Dumoulin</i> , to whom remitted,-----	10	200	—	—
2.	By Ship <i>Bonadventure</i> , paid <i>Premium</i> ,-----	9	7	11	6
24.	By <i>Gilbert Bently</i> , paid him on bond,-----	21	100	—	—
25.	By <i>Roger Clark</i> to whom lent,-----	19	50	—	—
30.	By <i>Tho. Sandys</i> paid him in full-----	14	2	11	—
	By Expences,-----	13	34	19	5
	By Apparel bought,-----	13	11	16	2
	By Loss and Gain for Port of Letters,-----	12	1	18	—
Dec. 1.	By Voy.to <i>Lisbon</i> for 60 pcs Serges-----	20	238	8	—
4.	By Voyage to <i>Roan</i> Custom of 10 Sayes,-----	22	1	15	—
8.	By <i>John Dumoulin</i> drawn on me-----	10	17	6	3
13.	By Wines paid Freight, Custom, &c.-----	23	125	8	4
15.	By <i>John Filpot</i> , to whom paid,-----	18	—	19	—
18.	By <i>Jacob Vandonck</i> to whom remitted,-----	9	200	—	—
26.	By Sugars, pd custom, freight and charg-	8	78	5	6
28.	By <i>John Lilly</i> paid in full-----	9	125	—	—
	By <i>Ralph Grindon</i> paid in full-----	20	72	—	—
	By <i>John Child</i> paid in full-----	8	2	8	4
Jan. 1.	By Paper paid custom and charges-----	24	3	19	10
7.	By Raisins for Account of R. G. custom-----	24	69	11	10
	By transport fol. 30.-----	30	1104	4	11 $\frac{1}{2}$
			2590	14	1 $\frac{1}{2}$

		fol	l	s	d
1675. Dec. 1.	To Cash for cost of 60 pcs Serges, ———	19	238	8	—
24.	To John Jermin, custom, charges, &c. —	10	33	11	3
	To loss and gain, profited ———	12	3	13	3
			275	12	6

Gregory Finch

Debtor

1675. Nov. 5.	To Sugars for 17 chests ———	8	523	10	6
Jan. 3.	To Sugars for 12 chests ———	8	264	7	4
			787	17	10

Ralph Grindon

Debtor

1675. Nov. 12.	To Insurance, Premium of 100 l. Pelican —	21	8	—	—
Dec. 28.	To Cash paid him in full, ———	19	72	—	—
			80	—	—

Voyage to Lisbon consigned to

20

John Jermin

Creditor

fol l. s. d.

1675. Dec. 24. By Domingo Gonzalez for the 60 pcs }
Serges to him Sold _____ } 23 275 12 6

Gregory Finch

Creditor

1675. Nov. 5. By Cash received in part _____ 19 1300
Dec. 8. By Cash received in part _____ 19 150
Jan. 5. By Sugars, abated for damage, _____ 8 3
12. By Cash, received _____ 19 175
1676. Apr. 9. By Ballance due _____ 41 159 17 10
787 17 10

Ralph Grindon

Creditor

1675. Nov. 20. By Account of Insurence for a loss on }
the *Pelican*, 100 l. agreed for _____ } 21 80

		fol	l.	s.	d.
1675. Nov. 20.	To Ralph Grindon 100 l. loss on Pelican	20	80	—	—

Gilbert Bently

Debtor

1675. Nov. 24.	To Cash lent him on bond	19	100	—	—
1676. Apr. 9.	To loss and gain, interest to 25 March,	39	2	—	—
			102	—	—

Peter Biggs

Debtor

1675. Nov. 27.	To Ship Bonadventure for my $\frac{1}{2}$ prof.	9	75	—	—
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Insurance		Creditor	zt		
			fol	l.	s. d.
1675. Nov. 12.	By <i>Ral. Grindon</i> for 100 l. on the <i>Pelican</i>		20	8	—
19.	By Cash received of <i>John Bourget</i> Premium of 150 l. on the <i>Limon-tree</i>		19	4	10
20.	By loss & gain, lost		12	67	10
				80	—
<hr/>					
	<i>Gilbert Bently</i>	Creditor			
1676 Apr. 9.	By Ballance he owes		41	102	—
<hr/>					
	<i>Peter Biggs</i>	Creditor			
1675. Dec. 10.	By Cash recd in part		19	40	—
Jan. 12.	By Cash recd in full		19	35	—
				75	—

1675. Dec. 5.

To Jacob Vandouck due by Bill of Exch.

fol	l.	s.	d.
9	100	—	—

 Voyage to Rouen

Debtor

1675. Dec. 4.

To Sayes 10 pcs& for dying and pressing

8	38	5	—
---	----	---	---

To Cash paid Custom and charges

19	1	15	—
----	---	----	---

	40	—	—
--	----	---	---

 Jantian Souchet

Debtor

1675. Dec. 8.

To Jo. Dumonl. of whom recd

fb	l.	s.	d.
3000	—	—	—
10	225	—	—

Hugh Prost

Creditor

22

	fol	l.	s.	d.
1673. Jan. 12. By Cash recd of Charles Gilbon	19	100		

Voyage to Roan

Creditor

1676. Apr. 9. By Balance resting	41	40		
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Jantian Souchet

Creditor

	lb					
1675. Dec. 11. By Wines 88 Hhds cost	2840	5	23	213		4
1676 Apr. 9. By balance due	155	15	40	11	19	8

3000

225

French Wine.

Debtor

		Hhds.	fol	l.	s.	d.
1675. Dec. 8.	To John Dumoulin, Exch. of 3000 lb.	—	10	9	16	—
11.	To Jantian Souchet cost of Hhds 88.	—	22	213	—	4
13.	To Cash paid Freight, Custom, &c.	—	19	125	8	4
15.	To John Filpot Wine-Coopers bill,	—	18	2	3	—
	To Loss and Gain, profited	—	12	49	16	4
		88		400	4	—

Lawrence Lenfant

Debtor

1675. Dec. 15.	To French Wines for 76 hogsheads—	23	399	—	—	—
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Domingo Gonzalez

Debtor

1675. Dec. 24.	To Voy. to Lisb. for 60 Serges	735	6000	20	275	12 6
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French Wine.

Creditor

23

	Hhds.	fol	l.	s.	d.
1675. Dec. 13. By <i>John Philpot</i> for empty hhds	12	18	1	4	—
15. By <i>Laurence Lenfant</i> , to whom	76	23	399	—	—
	88		400	4	—

Lawrence Lenfant

Creditor

1675. Dec. 28. By Cash received in full	19	399	—	—	—
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Domingo Gonzalez

Creditor

1675. Dec. 24. By Sugars 24 chest	575	6	000	8	215	12	6
By <i>John Germin</i> , who recd	160	6	000	10	60	—	—
	735	6	000		275	12	6

	Hhds.	fol	l.	s.	d.
1675. Dec. 8.	To John Dumoulin, Exch. of 3000 lb.	10	9	16	—
11.	To Jantian Souchet cost of Hhds 88.	22	213	—	4
13.	To Cash paid Freight, Custom, &c.	19	125	8	4
15.	To John Filpot Wine-Coopers bill,	18	2	3	—
	To Loss and Gain, profited	12	49	16	4
	88		400	4	—

Lawrence Lenfant

Debtor

1675. Dec. 15.	To French Wines for 76 hogsheads—	23	399	—	—
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Domingo Gonzalez

Debtor

1675. Dec. 24.	To Voy. to Lish. for 60 Serges	735	4000	20	275	12	6
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French Wine.

Creditor

23

	Hhds.	fol	l.	s.	d.
1675. Dec. 13. By <i>John Philpot</i> for empty hhds	12	18	1	4	—
15. By <i>Laurence Lenfant</i> , to whom	76	23	399	—	—
	88		400	4	—

Lawrence Lenfant

Creditor

1675. Dec. 28. By Cash received in full	19	399	—	—	—
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Domingo Gonzalez

Creditor

1675. Dec. 24. By Sugars 24 chest	575	6 000	8	215	12 6
By <i>John Germin</i> , who recd	160	6 000	10	60	—
	735	6 000		275	12 6

		fol	l.	s.	d.
1675. Jan. 1.	To <i>Jacob Vandonck</i> for 240 reams—	9	61	5	—
	To Cash paid charges—	15	3	19	10
	To loss and gain profited —	12	8	15	2
			74	—	—

James Lyster

Debtor

1675. Jan. 24.	To Paper 240 Reams sold him—	24	74	—	—
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*Raisins for Account of Rowland
Grigson*

Debtor

		bar.	Frails			
1675. Jan. 7.	To themselves—	100	200			
	To Cash paid charges—			19	69	11 10
	To loss & gain my Provision—			12	16	15 3
9.	To R. G. Acc. of time, for so much due by <i>Crane</i> & Comp			25	370	12 —
	To R. G. Acc. curr. the rest—			11	213	12 11
		100	200		670	12 —

Paper	Creditor	fol	l.	s.	d.
1675. Jan. 24.	By James Lyster for 240 Reams	24	74		

James Lyster		Creditor			
1675. Jan. 12.	By Cash, received	19	40		
1676. Apr. 9.	By Ballance rest due	41	34		
			74		

Raisins of R. G.		Creditor	bar.	Frails			
1675. Jan. 9.	By Jos. Crane, to whom sold	100	200	17	670	12	

Rowl. Grigson's Account of Time Debtor

		fol	l.	s.	d.
1675. Jan. 10.	To John Child for dying and pressing	25	25	—	—
	To Thomas Batt for packing	25	4	12	—
12.	To R.G's Acc. curr. recd of Crane & Comp.	11	37	0	—
	To Jof. Crane an Abatement	17	—	12	—
			400	4	—

John Child Dier Debtor

1675 Jan. 14.	To Cash paid him	30	22	10	—
	To Rowl. Grigson, for Abatement	25	2	10	—
			25	—	—

Thomas Batt Packer Debtor

1675 Jan. 14.	To Cash paid	30	4	12	—
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Rowl. Grigson's Account of Time Creditor 27

		fol	l.	s.	d.
1675. Jan. 9.	By Raisins of R. G. due by Jos. Crane	24	370	12	—
11	By R. G's Acc. curt. paid Child & Batt	11	27	2	—
14	By John Child abated him	25	2	10	—
			400	4	—

John Child Creditor

1675. Jan. 10.	By Rowl. Grigson, for dying	25	25	—	—
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Thomas Batt Creditor

1675. J. 10.	By R. G's Account of Time for packing	25	4	12	—
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		fol	l.	s.	d.
1675. Jan. 14.	To Cash paid to him upon Account	30	100	—	—
15.	To loss and gain, profited	12	20	4	11
			120	4	11

Hamborough Linnen

Debtor

1675. Jan. 15.	To Fr. Brandon of whom rcd ^{Ells} 1850.	26	92	10	—
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Cochinele $\frac{1}{3}$ James Linsey, $\frac{1}{3}$ Roger
Woolsey, and $\frac{1}{3}$ my self is Debtor

lb:

1675. Jan. 27.	To Elias Langley, of whom bought 528.	27	673	4	—
	To Cash paid Brokage, Cartage, &c.	30	1	16	—
Feb. 25.	To J. L. Acc. in Comp. for his profit	28	23	16	—
	To R. W. Acc. in Comp. for his profit,	29	23	16	—
	To loss and gain, for my profit	12	23	16	—
			528	746	8

Francis Brandon

Creditor

26

	fol	l.	s.	d.
1675. Jan. 15. By Cash received	30	27	14	11
By Hamborough Linnen recd of him	26	92	10	—
		120	4	11

Hamborough Linnen

Creditor

1676 Apr. 9. By ballance due	41	92	10	—
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Cochinele in Comp.

Creditor

	lb			
1675. Feb. 11. By Edm. Goswick, to whom sold,	300.	27	450	—
25. By J. L. Acc. in Comp. who had	76.	28	98	16
By R. W. Acc. in Comp. who had	76.	29	98	16
By Cochinele which I had	76.	27	98	16
	528		746	8

		fol	l.	d.	s.
1675. Jan. 27.	To James Linsey Acc. curr. who paid—	28	200	—	—
	To Roger Woolsey's Acc. curr. who paid—	29	200	—	—
	To Cash paid him —————	30	200	—	—
31.	To James Linsey's Acc. curr. who paid—	28	35	—	—
	By Cash paid him in full —————	30	38	4	—
			673	4	—

Edmund Gostwick

Debtor

1675. Feb. 11.	To Cockinele in Comp. sold him—	300.	26	450	—
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Cockinele for my Account Debtor

1675. Feb. 25.	To Cockin. Acc. in Comp. recd my part	76	26	98	16
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Elias Langley

Creditor

27

	fol	l.	s.	d.
1675. Jan. 27. To Cockinele in Comp. bought —	528 26	673	4	—

Edmund Gostwick

Creditor

1675. Feb. 18. By James Linsey Acc. curr. paid him —	28	150	—	—
By Roger Woolsey's Acc. curr. paid him —	29	150	—	—
By Cash recd of him —	30	150	—	—
		450	—	—

Cockinele for my proper Acc. Cr.

1676 Apr. 9. By Ballance rest unfold —	76 41	98	16	—
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James Linsey's Acc. Curr. Debtor

		fol	l.	s.	d.
1675. Jan. 31.	To the said Linsey's acc. comp. for $\frac{1}{2}$ of Coch.	28	225	—	—
Feb. 5.	To the said acc. for his $\frac{1}{2}$ Voy. to Roan-	28	149	6	10
	To Roger Woolfy's acc. curr. of whom recd	29	13	8	8
18.	To Edmund Gostwick, of whom recd—	27	150	—	—
Mar. 22.	To John Dumoulin on whom drawn —	31	156	15	5
	To Cash paid to him to even ———	30	32	5	4
			726	16	3

James Linsey's acc. in comp. Debtor

1675. Feb. 11.	To the said Linsey's Account Currant for $\frac{1}{2}$ Cochinele sold ———	28	150	—	—
25.	To Cochinele divided 76 lb to each $\frac{1}{2}$ —	26	98	16	—
Mar. 22.	To J. L's acc. curr. for $\frac{1}{2}$ voy. to Roan, —	28	189	—	9
			437	16	9

James Linsey's Acc. Curr. 1675. Creditor 28

		fol	l.	s.	d.
1675. Jan. 27.	By Elias Langley, to whom paid	27	200	—	—
31.	By the same	27	35	—	—
Feb. 5.	By Voy. to Rouen paid custom	31	21	15	6
	By the said for 40 pcs Perpet. sent	31	130	—	—
11.	By J.L's acc. Comp. for $\frac{1}{2}$ Coch. sold	28	150	—	—
Mar. 22.	By the same for $\frac{1}{2}$ voy. to Rouen	28	189	—	9
			726	16	3

James Linsey's Acc. in Comp. Cr.

1675. Jan. 31.	By J. L. Acc. curr. for $\frac{1}{2}$ of Cochinele	28	225	—	—
Feb. 5.	By the same for $\frac{1}{2}$ voy. to Rouen	28	149	6	10
25.	By Cochinele in Comp. for $\frac{1}{2}$ of the gain	28	22	16	—
Mar. 22.	By Voy. to Rouen for $\frac{1}{2}$ of the gain	31	39	13	11
			437	16	9

		fol	l.	s.	d.
1675. Jan. 31.	To the said Woolsey's acc. in comp. for his $\frac{1}{2}$ of the Cockinele bought, —	29	225	—	—
Feb. 5.	To the same for his $\frac{1}{2}$ of goods to Rouen —	29	149	6	10
18.	To Edmund Goswick, of whom recd —	27	150	—	—
Mar. 22.	To John Dumoulin on whom drawn —	31	111	9	2
	To Cash paid him to even —	30	77	11	7
			713	7	7

Roger Woolsey's acc. in comp. Dr.

1675. Feb. 11.	To his Acc. Curr. for $\frac{1}{2}$ of Cockinele sold —	29	150	—	—
25.	To Coch. in Comp. $\frac{2}{3}$ of the rest sold him —	26	58	16	—
Mar. 22.	To his acc. curr. $\frac{1}{3}$ of goods sold at Rouen —	29	189	—	9
			437	16	9

Roger Woolsey's Acc. curr. Creditor 29

		fol	l.	s.	d.
1675. Jan. 27.	By Elias Langley, to whom paid	27	200	—	—
Feb. 5.	By Voy. to Rouen, for 80 Perpetuan.	27	158	—	—
	To Jam. Linsey's Acc. curr. to whom paid	28	13	8	8
	By Cash recd of him	30	2	18	2
11.	By J. L's Acc. Comp. for $\frac{1}{4}$ Cochin. sold	29	150	—	—
Mar. 22.	By the same for $\frac{1}{4}$ of sales at Rouen	29	189	—	9
			713	7	7

Roger Woolsey's Acc. Comp. Cr.

1675. Jan. 31.	By his Acc. curr. for $\frac{1}{4}$ of Coch. bought	29	225	—	—
Feb. 5.	By the same for $\frac{1}{4}$ of Voy. to Rouen	29	149	6	10
25.	By Cchinele in Comp. for $\frac{1}{4}$ gain,	26	23	16	—
Mar. 22.	By Voy. to Rouen for $\frac{1}{4}$ gain	31	39	13	11
			437	16	9

		fol	l.	s.	d.
1679. Jan. 12.	To it self for foot of the former, —	19	1104	4	11 $\frac{1}{2}$
20.	To <i>Francis Brandon</i> , of whom recd —	26	27	14	11
Feb. 5.	To Sugars recd $\frac{1}{2}$ Impost on 6 chests —	8	2	5	—
	To <i>Roger Woolly's</i> Acc. curr. recd —	29	2	18	2
18.	To <i>Edmund Gostwick</i> recd —	27	150	—	—
May. 22.	To <i>J. Dumont</i> , on whom drawn 750 W. —	31	167	3	9
	To the said on whom drawn — 585 $\frac{1}{2}$ —	31	131	14	—
			1586	—	9 $\frac{1}{2}$

Cash

Creditor

30

		fol	l.	s.	d.
1675. Jan. 10.	By Rowl. Grigson's Acc. curr. 50 bayes,—	11	255	8	—
	By the said for custom of the same,—	11	12	10	—
14.	By John Childe, to whom pd for dying,—	25	22	10	—
	By Thomas Batt, for packing—	25	4	12	—
	By R.G. acc. curr. pd his ord. to An. Behou—	11	150	—	—
	By Francis Brandon, to whom paid—	26	100	—	—
16.	By Elias Langley, to whom paid—	27	200	—	—
	By Cochinele in comp. pd charges,—	26	1	16	—
31.	By Elias Langley, pd him in full—	27	38	4	—
Mar. 22.	By Ja. Linsey's Acc. curr. paid him—	28	32	5	4
	By Roger Woolsey's Acc. curr. pd—	29	77	11	7
1676. Apr. 9.	By Ballance rest—	41	691	3	10 ³ / ₄
			1586	9	³ / ₄

31

Voyage to Rouen in Comp. with

James Linsey, Roger Woolf, & my self, Drs. fol

1675. Feb. 5.

To J.L. Acc. curr. for 40 pcs ell-br. Perp. 28 130 — —

To the said by whom pd custom — 28 22 15 6

To R.W. acc. curr. for 80 pcs yd. br. perpet. 29 158 — —

To Sugars for 6 ch. weigh 30 C, 2 Qr. 80 137 5 —

Mar. 15.

To Jo. Dumoulin for cust. & charges — 31 60 4 2

22.

To the said Dumoulin for loss of exch. 31 3 6 8

To J.L. acc. in comp. for $\frac{1}{4}$ of the profit — 28 39 13 11

To R.W. acc. in comp. for the like — 29 39 13 11

To loss and gain for my $\frac{1}{4}$ part profit — 12 39 14 —

630 13 2

Job. Dumoulin for Acc. in Comp. Dr

th

1675. Mar. 11.

To Voy. to Rouen as above
for goods sold — — —

8408 : 1531 630 13 2

Voyage to Rouen in $\frac{1}{3}$ ds. Creditor

31

	fol	l.	s.	d.
1675. Mar. 15. By John Dumoulin for sale of the goods				
per contra	31	630	13	2

John Dumoulin for Acc. Comp. Cr.

	lb.				
1675. Mar. 15. By Voy.to Rouen pd custom,	802 : 15	31	60	4	2
22. By Cash drawn 750 W. by bill of Tho. Leman	2250 : —	30	167	3	9
By James Linscy drawn 700 W by bill of Tho. Sutton	2100 : —	28	156	15	5
By Cash I draw 585 $\frac{1}{2}$ W by bill of Pierre Audhier	1756 : —	30	131	14	—
By Roger Woolsey drawn 500 W.payable to Pr.Delabal.	1500 : —	29	111	9	2
By Voy.to Rouen los of exch.		31	3	6	8
	8408 : 15		630	13	2

		lb	fol	l.	s.	d.
1675. July 14.	To Peter Clark of whom bought	225	32	31	17	6

		lb	fol	l.	s.	d.
1675. Apr. 9.	To ballance rest due to him	4	1	31	17	6

		lb	fol	l.	s.	d.
1675. July 20.	To a Rundlet of Sack sold him	7		7	19	3

Cinamon

Creditor

32

	lb. ounce.	fol	l.	s.	d.
1675. July 28. By Cash recd for sale of	2 : 10 :	2		9	10
1676. Apr. 9. By Ballance rest	222 : 6 :	41	31	7	8
	225 : —		31	17	6

Peter Clarke

Creditor

1675. July 14. By Cinnamon bought of him	32	31	17	6
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Edward Coldicot

Creditor

1676. Apr. 9. By Ballance he owes	41	7	19	3
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		fol	l.	s.	d.
1675. Jun. 30.	To Cambrick for 4 ells—	6		14	—
	<i>Mrs. Larkin</i>				
	Debtor				
1675. June 30.	To Linfy Woolfy fold her—	6	1	14	8
	<i>Gabriel Martin</i>				
	Debtor				
1675. June 30.	To Sack fold him—	7	1	5	—
	<i>Mary Frith</i>				
	Debtor				
1675. July 20.	To Cambrick fold to her—	6	3	6	8
	To Linfy Woolfy—	6	1	12	6
			4	19	2

Mrs. Dart

Creditor

33

	fol	l.	s.	d.
1676. Apr. 9. By ballance she owes	41		14	

Mrs. Larkin

Creditor

1675. July 24. By Cash received	2	1	14	6
1676. Apr. 9. By Profit and Loss abated	39			2
		1	14	8

Gabriel Martin

Creditor

1676 Apr. 9. By ballance he owes	41	1	5	
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Mary Frith

Creditor

1676. Apr. 9. By ballance due by her	41	4	19	2
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Broad-Cloth

Debtor

	Yards.	fol	l.	s.	d.
1675. Aug. 4. To Cash bought	72	2	36		

Sarcenet

Debtor

	Ells.		l.	s.	d.
1675. Aug. 4. To Cash bought	60	2	30		

Broad-cloath

Creditor

34

		Yards.	fol	l.	s.	d.
1675. Aug. 13.	By Cloath-bed which had	20	37	10	—	—
18.	By Chairs	6	37	3	—	—
1675. Apr. 9.	By Ballance	46	41	23	—	—
		72		36	—	—

Sarcenet

Creditor

Ells.

1675. Aug. 13.	By a Cloath-bed used	15	37	7	10	—
1676. Apr. 9.	By Ballance	45	41	22	10	—
		60		30	—	—

Buckrams

Debtor

1675. Aug. 4.

To Cash bought

Pcs. fol.

10 2

l. s. d.

5

*Sheep-skins*Debtor
Skins

1675. Aug. 4.

To Cash bought

100

2

5

Bedsteads

Debtor

1675. Aug. 4.

To Cash bought

4

19

3

Buckrams

Creditor

35

		pcs.	fol	l.	s.	d.
1675. Aug. 13.	By a Cloath-bed used	1	37		10	
1676. Apr. 9.	By Ballance rest	9	41	4	10	
		10		5		

Sheep-skins

Creditor

		Skins				
1675. Aug. 18.	By Chairs used	18	37		18	
1676. Apr. 9.	By Ballance resting	82	41	4	2	
		100		5		

Bed-steads

Creditor

1675. Aug. 13.	By the Cloath-bed	1	37		15	
1676. Apr. 9.	By Ballance resting	3	41	2	5	
		4		3		

36

Chair-frames

Debtor

	Frames	fol	l.	s.	d.
1675 Aug. 4. To Cash bought		19	1	16	

Silk Fringe

Debtor

	fb		l.	s.	d.
1675 Aug. 4. To Cash bought	20	19	35		

Petty-wares

Debtor

	Silk.	Thred.	Curt.R.	Tacks	Hair.	Girt.		l.	s.	d.
	fb.	fb.			fb.	pcs				
1675, Aug. 4. To Cash bought	2	10	200	10000	100	20	19	7	18	4
27. To Cash bought			300	5000	200		19	2	1	10
	2	10	500	15000	300	20		10		2

Chair-frames

Creditor

36

		Frames	fol	l.	s.	d.
1675. Aug. 18.	By Chairs	12	37		18	
1676. Apr. 9.	By ballance resting	12	41		18	
		24		1	16	

Silk-fringe

Creditor

		lb				
1675. Aug. 13.	By a Cloath-bed used	4	37	7		
18.	By the Chairs used	3	37	5	5	
1676 Apr. 9.	By Ballance resting	13	41	22	15	
		20		35		

Petty-wares

Creditor

		Silk.	Thred.	Curt. R.	Tacks	Hair.	Girt.			
		lb	lb			lb.	pcs			
1675. Aug. 13.	By a Bed	4	1	50	500			37		12 10
18.	By the Chairs				2000	60	2	37		15 4
1676. Apr. 9.	By Ballance	1 3/4	9	450	12500	240	18	41	8	12
		2	10	500	15000	300	20		10	2

1675. Aug. 13.

	fol	l.	s.	d.
To Broad-cloath used 20 yds-----	34	10	—	—
To Sarcenet for 15 ells-----	34	7	10	—
To a Bedstead-----	35	—	15	—
To Buckram for 1 peice-----	35	—	10	—
To Silk-fringe 4 lb-----	36	7	—	—
To Petty-wares of several sorts-----	36	—	12	10
To loss and gain profited-----	39	8	12	2
		35	—	—

Chairs

Debtor

1675. Aug. 13.

To Chair-frames used-----	36	—	18	—
To Broad-cloath used 6 yds-----	34	3	—	—
To Sheep-skins-----	35	—	18	—
To Silk-fringe 3 lb-----	36	5	5	—
To Petty-wares of several sorts-----	36	—	15	4
To loss and gain profited-----	39	4	3	8
		15	—	—

Cloath-beds

Creditor

37

		fol	l.	s.	d.
1675. Aug. 23.	By Sir John Oldcastle sold him	38	35	—	—

Chairs

Creditor

1675. Aug. 13.	By Sir John Oldcastle sold him 12 chairs	38	15	—	—
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1675. Aug. 23.

To a Cloath-bed sold him

fol	l.	s.	d.
37	35	—	—

To Chairs 12

37	15	—	—
----	----	---	---

To a Feather-bed

7	9	—	—
---	---	---	---

To Turkey-carpets

7	5	—	—
---	---	---	---

To Tapistry 6 pcs

7	120	—	—
---	-----	---	---

184	—	—	—
-----	---	---	---

Sir John Oldcastle

and L^r Creditor

38

1676. Apr. 9.

By Ballance resting

fol

l.

s.

d.

41

184

1676 Apr. 9.

To Stock gained upon all Accounts—

fol	l.	s.	d.
11204	7	3	

Loss and Gain

Creditor

39

1676 Apr. 9.

	fol	l.	s.	d.
By it self brought from fol. —————	12	11	22	13 11
By <i>Tho. Sandys</i> —————	14			2
By the Ship <i>Bonadventure</i> —————	9	42	8	6
By Calves —————	11	12	10	—
By Voyage to <i>Amsterdam</i> —————	18	11	18	10
By <i>Gilbert Bently</i> —————	21	2		—
By a Cloath-bed —————	37	8	12	2
By Chairs —————	37	4	3	8
		1204	7	3

1676 Apr. 9.

	fol	l.	s.	d.
To School-books unfold	3	1	3	2
To Manner of Lees valued	4	55	00	—
To Grange-Farm	4	28	0	—
To Horses 6	4	42	—	—
To Cows 24	5	102	—	—
To Sheep 98	5	58	16	—
To Barly 65 qr.	5	110	10	—
To Oats 80 qr.	5	64	—	—
To Wheat 118 qr. 7 bush.	6	297	3	9
To Cambrick 382 $\frac{7}{8}$ ells	6	51	1	4
To Linfy Woolfy 209 $\frac{1}{2}$ yds.	6	17	9	2
To Sack 494 gal. 2 $\frac{1}{4}$ pints	7	132	—	2
To Turkey Carpets 4	7	8	13	4
To Beds 4	7	28	8	—
To Sugar, 35 C. — qr. 14 lb.	8	131	16	10 $\frac{1}{2}$
To my $\frac{1}{8}$ of Ship <i>Bonadventure</i> ,	9	225	—	—
To Counters 120	11	—	1	8
To Calves 31	11	31	—	—
To Swine 6	15	6	—	—
To Household-stuffe	15	68	15	—
To Hay 300 load	15	528	10	—
To Rie 23 qr. 6 bush	16	36	16	3
To Beans 10 qr.	16	12	10	—
To Wool 24 Tod	17	21	—	—
To Voy. to <i>Amsterdam</i> , 10 pcs of Says	18	38	16	2
To <i>Jantian Soucket</i> 159 lb. 15 s.	22	11	19	8
		7805	106	$\frac{1}{2}$

Ballance

Creditor

40

[illegible]

1676. Apr. 9.

	fol	l.	s.	d.
To foot of the former Leaf	40	5635	11	10½
To Gregory Finch who owes	20	159	17	13
To Gilbert Bently	21	102	—	—
To Voyage to Rouen 10 pcs Sayes	22	40	—	—
To James Lyster	24	34	—	—
To Hamborough Linnen 1850 ells	26	92	10	—
To Cochinele 76 lb	27	98	16	—
To Cash	30	691	3	10½
To Cinnamon 222 lb 6 ounce.	32	31	7	8
To Edward Coldicot	32	7	19	3
To Mrs. Dart	33	—	14	—
To Gabriel Martin	33	1	5	—
To Mary Friib	33	4	19	2
To Broad-cloath 46 yards	34	23	—	—
To Sarcenet — 45 ells	34	22	10	—
To Buckrams, — 9 pcs	35	4	10	—
To Sheep-skins 82	35	4	2	—
To Bed-steads 3	35	2	5	—
To Chair-frames 12	36	—	18	—
To Silk-fringe, 13 lb	36	22	15	—
To Petty-wares of several sorts	36	8	12	—
To Lambs 55	15	11	—	—
To Sir John Old-Castle	38	184	—	—
		7183	16	8

Ballance

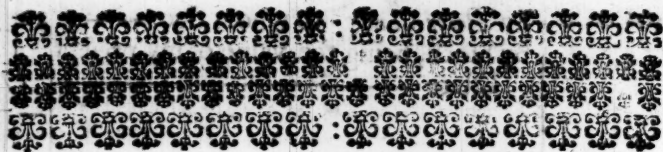
Creditor

41

1576 Apr. 9.

By Peter Clarke, to whom due
By Stock, being the value of my present
Estate

fol	l.	s.	d.
32	31	17	6
	17	15	19
	7	18	3
		16	8



How to begin a New Leidger dependant on the Ballance of the Old Leidger.

THE first Leidger, or Leidger No. A. being thus finish'd, it is requisite to prepare for the erecting of thy Accounts anew in a Leidger No. B or thy second Leidger, which thou shalt do thus.

In the first Folio of thy New Leidger, let the old Account of Ballance be copyed, with this difference, that the Debtor side of the Old is to be transposed to the Creditor-side of the New. As for instance, in the Old you have

Ballance Dr.

Ballance Cr.

To School-books, / 1:3:2. By *Phil. Greenvil* 12000:—:—

In your New Leidger let it be express'd thus:

Ballance Dr.

Ballance Cr.

To *Phil. Greenvil* 12000:—:— By School-Books / 1:3:2

And so with the rest of that Account: The reason is this, That this New Ballance is as it were a Debtor to, and a Creditor by the Old Ballance: As thus, School-books of the Old Ballance is Debtor to School-books of the New: *Phil. Greenvil* in the New is Debtor to *P. G.* in the Old.

And

And Experience will tell thee, that this Ballance,
thus transposed, will fit the New erecting of Accounts,
by entering thus:

[*New*] Ballance Debtor to *Phil. Greenvil* :

School-books Debtor to New Ballance.

Whereby thou seest that Accounts fall in thus naturally, Debtors to be Debtors, and Creditors to be Creditors: And that without this manner of transport of the Ballance, the Accounts would have fallen out quite contrary: And here I

E N D.
